

Basic information	
<p>2023/0156(COD)</p> <p>COD - Ordinary legislative procedure (ex-codecision procedure) Regulation</p>	Awaiting Council's 1st reading position
<p>Establishing the Union Customs Code and the European Union Customs Authority</p> <p>Repealing Regulation 2013/952 2012/0027(COD)</p> <p>Subject</p> <p>2.10.01 Customs union, tax and duty-free, Community transit 6.20.04 Union Customs Code, tariffs, preferential arrangements, rules of origin</p> <p>Legislative priorities</p> <p>Joint Declaration 2023-24</p>	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	IMCO	Internal Market and Consumer Protection	GOTINK Dirk (EPP)	27/09/2024
			Shadow rapporteur BAUSEMER Arno (ESN)	
	Former committee responsible		Former rapporteur	Appointed
	IMCO	Internal Market and Consumer Protection	CLUNE Deirdre (EPP)	05/09/2023
	Former committee for opinion		Former rapporteur for opinion	Appointed
	INTA	International Trade (Associated committee)	BRICMONT Saskia (Greens/EFA)	27/06/2023
	BUDG	Budgets	FERNANDES José Manuel (EPP)	28/06/2023
	CONT	Budgetary Control	SARVAMAA Petri (EPP)	18/07/2023
	Council of the European Union			

European Commission	Commission DG	Commissioner
	Taxation and Customs Union	GENTILONI Paolo
European Economic and Social Committee		

Key events			
Date	Event	Reference	Summary
17/05/2023	Legislative proposal published	COM(2023)0258 	Summary
19/10/2023	Committee referral announced in Parliament, 1st reading		
19/10/2023	Referral to associated committees announced in Parliament		
22/02/2024	Vote in committee, 1st reading		
28/02/2024	Committee report tabled for plenary, 1st reading	A9-0065/2024	Summary
13/03/2024	Decision by Parliament, 1st reading	T9-0151/2024	Summary
13/03/2024	Results of vote in Parliament		
13/11/2024	Committee referral announced in Parliament, 1st reading		
03/12/2024	Committee decision to open interinstitutional negotiations after 1st reading in Parliament		
16/12/2024	Committee decision to enter into interinstitutional negotiations announced in plenary (Rule 72)		

Technical information	
Procedure reference	2023/0156(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Amendments and repeals	Repealing Regulation 2013/952 2012/0027(COD)
Legal basis	Rules of Procedure EP 57_o Treaty on the Functioning of the European Union TFEU 114 Treaty on the Functioning of the European Union TFEU 033 Treaty on the Functioning of the European Union TFEU 207
Other legal basis	Rules of Procedure EP 165
Mandatory consultation of other institutions	European Economic and Social Committee
Stage reached in procedure	Awaiting Council's 1st reading position
Committee dossier	IMCO/9/12067

Documentation gateway			
European Parliament			

Document type	Committee	Reference	Date	Summary
Committee draft report		PE755.046	30/10/2023	
Amendments tabled in committee		PE756.213	16/11/2023	
Committee opinion	BUDG	PE753.728	15/01/2024	
Committee opinion	CONT	PE755.970	26/01/2024	
Committee opinion	INTA	PE756.044	12/02/2024	
Committee report tabled for plenary, 1st reading/single reading		A9-0065/2024	28/02/2024	Summary
Text adopted by Parliament, 1st reading/single reading		T9-0151/2024	13/03/2024	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2023)0258 	17/05/2023	Summary
Document attached to the procedure	SEC(2023)0198 	17/05/2023	
Document attached to the procedure	SWD(2023)0140 	17/05/2023	
Document attached to the procedure	SWD(2023)0141 	17/05/2023	
Commission response to text adopted in plenary	SP(2024)350	22/07/2024	

National parliaments

Document type	Parliament/Chamber	Reference	Date	Summary
Contribution	IE_HOUSES-OF-OIREACHTAS	COM(2023)0258	06/10/2023	
Contribution	SE_PARLIAMENT	COM(2023)0258	26/10/2023	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES1888/2023	20/09/2023	

Additional information

Source	Document	Date
EP Research Service	Briefing	05/03/2024
European Commission	EUR-Lex	

Meetings with interest representatives published in line with the Rules of Procedure

Rapporteurs, Shadow Rapporteurs and Committee Chairs

Transparency				
Name	Role	Committee	Date	Interest representatives
GOTINK Dirk	Rapporteur	IMCO	31/03/2026	BEUC
GOTINK Dirk	Rapporteur	IMCO	02/03/2026	French Retail Federation
GOTINK Dirk	Rapporteur	IMCO	18/02/2026	Smiths Group plc
GOTINK Dirk	Rapporteur	IMCO	16/02/2026	AEGIS Europe
GOTINK Dirk	Rapporteur	IMCO	04/02/2026	CDISCOUNT
GOTINK Dirk	Rapporteur	IMCO	20/01/2026	Koninklijke Vereniging MKB-Nederland Vereniging VNO-NCW
GOTINK Dirk	Rapporteur	IMCO	08/01/2026	BEUC
GOTINK Dirk	Rapporteur	IMCO	17/12/2025	LVMH Publica
BALJEU Jeannette	Shadow rapporteur	IMCO	11/12/2025	Zalando SE
GOTINK Dirk	Rapporteur	IMCO	09/12/2025	DHL Group
GOTINK Dirk	Rapporteur	IMCO	17/11/2025	Toys Industries of Europe
GOTINK Dirk	Rapporteur	IMCO	06/11/2025	German Ministry of Finance
GOTINK Dirk	Rapporteur	IMCO	06/11/2025	Federation of the European Sporting Goods Industry
BALJEU Jeannette	Shadow rapporteur	IMCO	04/11/2025	H&M
GOTINK Dirk	Rapporteur	IMCO	28/10/2025	Etsy Ireland
GOTINK Dirk	Rapporteur	IMCO	16/10/2025	Turkish E-Commerce Council ETİD
CAVAZZINI Anna	Committee chair	IMCO	16/10/2025	Bureau Européen des Unions de Consommateurs
GOTINK Dirk	Rapporteur	IMCO	09/10/2025	Shopify Inc.
GOTINK Dirk	Rapporteur	IMCO	09/10/2025	Amazon Europe Core SARL
GOTINK Dirk	Rapporteur	IMCO	03/10/2025	BEUC
GOTINK Dirk	Rapporteur	IMCO	03/10/2025	EuRIC Textiles
BALJEU Jeannette	Shadow rapporteur	IMCO	02/10/2025	EPPO
GOTINK Dirk	Rapporteur	IMCO	01/10/2025	Allegro sp. z o.o.
BALJEU Jeannette	Shadow rapporteur	IMCO	23/09/2025	Prewave
GOTINK Dirk	Rapporteur	IMCO	18/09/2025	REACT
CHAIBI Leila	Shadow rapporteur	IMCO	17/09/2025	RP France

GOTINK Dirk	Rapporteur	IMCO	15/09/2025	Forward Global
GOTINK Dirk	Rapporteur	IMCO	15/09/2025	FedEx Express BE BV
GOTINK Dirk	Rapporteur	IMCO	11/09/2025	EPPO
JORON Virginie	Shadow rapporteur	IMCO	04/09/2025	Représentation permanente de la France auprès de l'Union européenne
GOTINK Dirk	Rapporteur	IMCO	02/09/2025	FEPOR
GOTINK Dirk	Rapporteur	IMCO	09/07/2025	European Consumer Electronics Retail Council
GOTINK Dirk	Rapporteur	IMCO	09/07/2025	Alibaba
GOTINK Dirk	Rapporteur	IMCO	02/07/2025	European Chemical Industry Council
JORON Virginie	Shadow rapporteur	IMCO	02/07/2025	Directeur général
GOTINK Dirk	Rapporteur	IMCO	01/07/2025	BEUC
GOTINK Dirk	Rapporteur	IMCO	25/06/2025	European Branded Clothing Association
GOTINK Dirk	Rapporteur	IMCO	23/06/2025	eBay EU liaison office
CHAIBI Leila	Shadow rapporteur	IMCO	17/06/2025	Florian Colas - Douanes Françaises
GOTINK Dirk	Rapporteur	IMCO	10/06/2025	BUSINESSEUROPE
GOTINK Dirk	Rapporteur	IMCO	10/06/2025	Kaupani liitto ry - Finnish Commerce Federation Svensk Handel The Danish Chamber of Commerce
GOTINK Dirk	Rapporteur	IMCO	22/05/2025	American Chamber of Commerce to the European Union
GOTINK Dirk	Rapporteur	IMCO	14/05/2025	SHEIN Group
BRICMONT Saskia	Shadow rapporteur	IMCO	02/05/2025	Port of Antwerp-Bruges
BALJEU Jeannette	Shadow rapporteur	IMCO	25/04/2025	Dutch Customs Authority
GOTINK Dirk	Rapporteur	IMCO	23/04/2025	International Trademark Association
GOTINK Dirk	Rapporteur	IMCO	09/04/2025	Techniek Nederland thuiswinkel
GOTINK Dirk	Rapporteur	IMCO	07/04/2025	Smiths Group plc
GOTINK Dirk	Rapporteur	IMCO	26/03/2025	CDISCOUNT
GOTINK Dirk	Rapporteur	IMCO	25/03/2025	eBay EU liaison office
GOTINK Dirk	Rapporteur	IMCO	18/03/2025	Alliance du Commerce
BALJEU Jeannette	Shadow rapporteur	IMCO	10/03/2025	French Customs Authority
BALJEU Jeannette	Shadow rapporteur	IMCO	04/03/2025	European Branded Clothing Alliance
GOTINK Dirk	Rapporteur	IMCO	25/02/2025	Smiths Group plc
GOTINK Dirk	Rapporteur	IMCO	20/02/2025	Traxens
GOTINK Dirk	Rapporteur	IMCO	06/02/2025	Michael Lux BV

GOTINK Dirk	Rapporteur	IMCO	05/02/2025	International Trademark Association
GOTINK Dirk	Rapporteur	IMCO	05/02/2025	Federation of Polish Entrepreneurs
GOTINK Dirk	Rapporteur	IMCO	31/01/2025	Nieten Internationale Spedition GmbH & Co KG
GOTINK Dirk	Rapporteur	IMCO	29/01/2025	Vereniging VNO-NCW
BALJEU Jeannette	Shadow rapporteur	IMCO	29/01/2025	CLECAT - European association for forwarding, transport, logistic and Customs services
BALJEU Jeannette	Shadow rapporteur	IMCO	29/01/2025	International Trademark Association
GOTINK Dirk	Rapporteur	IMCO	27/01/2025	Ecommerce Europe
GOTINK Dirk	Rapporteur	IMCO	27/01/2025	ECTU - European Shippers' Council
GOTINK Dirk	Rapporteur	IMCO	22/01/2025	SHEIN Group
NESCI Denis	Shadow rapporteur	IMCO	15/01/2025	Confederazione Generale Italiana dei Trasporti e della Logistica
GOTINK Dirk	Rapporteur	IMCO	15/01/2025	Institute of Export & International Trade
GOTINK Dirk	Rapporteur	IMCO	13/01/2025	Amazon Europe Core SARL
GOTINK Dirk	Rapporteur	IMCO	13/01/2025	GeoPost SA
BALJEU Jeannette	Shadow rapporteur	IMCO	11/12/2024	European Express Association
GOTINK Dirk	Rapporteur	IMCO	09/12/2024	CLECAT - European association for forwarding, transport, logistic and Customs services
GOTINK Dirk	Rapporteur	IMCO	05/12/2024	FTI Consulting Belgium
GOTINK Dirk	Rapporteur	IMCO	05/12/2024	European Branded Clothing Alliance
CAVAZZINI Anna	Shadow rapporteur	IMCO	27/11/2024	Bureau Européen des Unions de Consommateurs
GOTINK Dirk	Rapporteur	IMCO	21/11/2024	The European Consumer Organisation (BEUC)
GOTINK Dirk	Rapporteur	IMCO	20/11/2024	Zalando SE
GOTINK Dirk	Rapporteur	IMCO	13/11/2024	European Express Association
GOTINK Dirk	Rapporteur	IMCO	06/11/2024	Bol.
BRICMONT Saskia	Rapporteur for opinion	INTA	03/10/2024	Alibaba
CAVAZZINI Anna	Shadow rapporteur	IMCO	21/02/2024	BUSINESSEUROPE
GRAPINI Maria	Shadow rapporteur	IMCO	12/02/2024	BUSINESSEUROPE
CAMPOMENOSI Marco	Shadow rapporteur	IMCO	02/02/2024	Sebastian Gubel - CGEM
CAMPOMENOSI Marco	Shadow rapporteur	IMCO	01/02/2024	Damien Vaccars, World Shipping Council
GRAPINI Maria	Shadow rapporteur	IMCO	23/01/2024	American Chamber of Commerce to the European Union
CLUNE Deirdre	Rapporteur	IMCO	23/01/2024	European Chemical Industry Council
CLUNE Deirdre	Rapporteur	IMCO	23/01/2024	FedEx Express BE BV
GRAPINI Maria	Shadow rapporteur	IMCO	11/01/2024	FedEx Express BE BV

HOOGEVEEN Michiel	Shadow rapporteur for opinion	INTA	13/12/2023	FedEx Express BE BV
GRAPINI Maria	Shadow rapporteur for opinion	CONT	07/12/2023	European Public Prosecutor's Office (EPPO)
RUOHONEN-LERNER Pirkko	Shadow rapporteur for opinion	CONT	05/12/2023	Suomen pysyvä edustusto Euroopan unionissa
MARQUES Margarida	Shadow rapporteur for opinion	INTA	04/12/2023	FedEx Express BE BV
CLUNE Deirdre	Rapporteur	IMCO	29/11/2023	Global Counsel Limited
HOOGEVEEN Michiel	Shadow rapporteur for opinion	INTA	28/11/2023	British American Tobacco
HOOGEVEEN Michiel	Shadow rapporteur for opinion	INTA	27/11/2023	FedEx Express BE BV
HOOGEVEEN Michiel	Shadow rapporteur for opinion	INTA	16/11/2023	FedEx Express BE BV
CAVAZZINI Anna	Shadow rapporteur	IMCO	08/11/2023	Finnwatch ry SOMO
CAVAZZINI Anna	Shadow rapporteur	IMCO	07/11/2023	Alibaba Amazon Europe Core SARL American Chamber of Commerce to the European Union Bitkom e.V. CLECAT - European association for forwarding, transport, logistic and Customs services DHL Group Ecommerce Europe EuroCommerce FEPORT FedEx Express BE BV UBS Group AG World Shipping Council Zalando SE eBay EU liaison office european shipper BDI BGA
CAVAZZINI Anna	Shadow rapporteur	IMCO	07/11/2023	Bureau Européen des Unions de Consommateurs
GRAPINI Maria	Shadow rapporteur	IMCO	07/11/2023	eBay EU liaison office
CAVAZZINI Anna	Shadow rapporteur	IMCO	03/11/2023	American Chamber of Commerce to the European Union
CAVAZZINI Anna	Shadow rapporteur	IMCO	03/11/2023	Institute for export and international trade (UK)
CAVAZZINI Anna	Shadow rapporteur	IMCO	01/11/2023	Bureau Européen des Unions de Consommateurs
PELLETIER Anne-Sophie	Shadow rapporteur	IMCO	28/10/2023	Bureau Européen des Unions de Consommateurs
CLUNE Deirdre	Rapporteur	IMCO	25/10/2023	Inditex
CLUNE Deirdre	Rapporteur	IMCO	17/10/2023	Ecommerce Europe
CLUNE Deirdre	Rapporteur	IMCO	17/10/2023	American Chamber of Commerce to the European Union
CLUNE Deirdre	Rapporteur	IMCO	17/10/2023	Amazon Europe Core SARL
GRAPINI Maria	Shadow rapporteur	IMCO	13/10/2023	Bureau Européen des Unions de Consommateurs

CLUNE Deirdre	Rapporteur	IMCO	06/10/2023	DHL Group FedEx Express BE BV UPS Europe SRL/BV
CAVAZZINI Anna	Shadow rapporteur	IMCO	04/10/2023	Bureau Européen des Unions de Consommateurs
BRICMONT Saskia	Shadow rapporteur for opinion	INTA	05/09/2023	FEB
CAVAZZINI Anna	Shadow rapporteur	IMCO	24/08/2023	Bureau Européen des Unions de Consommateurs
CAVAZZINI Anna	Shadow rapporteur	IMCO	23/08/2023	Ecommerce Europe
CAVAZZINI Anna	Shadow rapporteur	IMCO	04/07/2023	American Chamber of Commerce to the European Union

Other Members

Transparency		
Name	Date	Interest representatives
SCHALLER-BAROSS Ernő	11/02/2026	Małgorzata KROK, Plenipotentiary of the Minister of Finance and Economy for the Application for the Establishment of the Seat of the EUCA in Warsaw - Department of International Cooperation of the NRA
KALFON François	10/12/2025	Bureau Européen des Unions de Consommateurs
WALSMANN Marion	02/12/2025	Amazon Europe Core SARL
KALFON François	27/08/2025	Fédération de la Mode Circulaire
SALLA Aura	03/10/2024	EU Tech Alliance
JURZYCA Eugen	30/11/2023	British American Tobacco
HETMAN Krzysztof	07/09/2023	Allegro sp. z o.o.

Establishing the Union Customs Code and the European Union Customs Authority

2023/0156(COD) - 17/05/2023 - Legislative proposal

PURPOSE: to establish an EU Customs Code and Customs Authority.

PROPOSED ACT: Regulation of the European Parliament and of the Council.

ROLE OF THE EUROPEAN PARLIAMENT: the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

BACKGROUND: a well-functioning customs union is fundamental to the EU's economy and prosperity, as well as its international competitiveness. The EU economy is in the twin green and digital transition and has therefore adopted ambitious legislation, setting environmental, security, social and digital standards that shape the way businesses operate within and beyond the single market. This ambitious agenda risks being undermined if Union productions are replaced by imports from third countries that do not respect these standards. Without central supply chain monitoring and control by customs, the Union does not have full visibility on which goods enter and leave its territory.

Customs authorities are increasingly burdened with an ever-growing range of tasks stemming from the above mentioned very ambitious legislation that has been adopted in the last years. As a result, customs authorities are today squeezed between increasing tasks and complexity on the one hand, and a sharp increase of low value shipments in e-commerce on the other.

This reform strengthens the capacity of customs to supervise and control which goods enter and leave the customs union. It fulfils the promise of the President of the Commission to 'take EU customs to the next level' and is based in particular on the recommendations made by the Wise Person's Group on the future of customs in 2022.

CONTENT: the proposal aims to replace Regulation (EU) No 952/2013 with a view to revising and simplifying a number of rules and procedures governing goods enter and leave the Customs Union. It aims to establish the EU Customs Code as well as the EU Customs Authority and the rules, common standards and a governance framework for the establishment of the EU Customs Data Hub.

Customs will take a new strategic approach, driven by data analysis of supply chain information, to have targeted and coordinated customs action. The cooperation framework of customs authorities, market surveillance authorities, law enforcement authorities and bodies, tax authorities and other partners is strengthened. In a new partnership with trade operators, the administrative burden is reduced and customs processes are streamlined.

New Union Customs Code

The proposal introduces the new Union Customs Code, that builds on many elements of the previous Code. The mission of customs authorities is strengthened, to reflect the wide range of services customs, starting with the collection of duties, to the protection of citizens, the environment and other public interests, the fight against unfair, non-compliant and illegal trade, as well as the support of legitimate trade flows. The proposal contains relevant definitions for the revised customs processes, most importantly the importer and exporter, the deemed importer in case of distance sales and the prohibitions and restrictions.

The reform aims for transparency and accountability of the responsible actors and in return offers simplifications of customs processes.

EU Customs Authority

A new EU Customs Authority will oversee an EU Customs Data Hub which will act as the engine of the new system. Over time, the Data Hub will replace the existing customs IT infrastructure in EU Member States. Based on a new EU-level risk analysis the EU Customs Authority will issue EU control recommendations to customs authorities. The EU Customs Authority will also actively coordinate customs action across the EU and implement political priorities for the functioning of the Customs Union.

EU Customs Hub

Businesses wishing to bring goods into the EU will be able to log all the information on their products and supply chains into a single online environment: the new EU Customs Data Hub. This cutting-edge technology will compile the data provided by business and – via machine learning, artificial intelligence and human intervention – provide authorities with a 360-degree overview of supply chains and the movement of goods.

The EU Customs Data Hub will be developed gradually, starting with the new approach for e-commerce. Traders can start using the EU Customs Data Hub as of January 2032, and would be obliged to do so by 2037, when it will be fully operational. The EU Customs Authority will be gradually established and shall assume its tasks from 2028.

Business and trade benefits

Under the new proposal, businesses will only need to interact with the customs hub when submitting their customs information and will only have to submit data once for multiple consignments. In some cases where business processes and supply chains are completely transparent, the most trusted traders ('Trust and Check' traders) will be able to release their goods into circulation into the EU without any active customs intervention at all.

Bringing goods into the customs Union

The proposal presents the new simplified process for bringing goods into the Customs Union, a significant reduction in complexity and administrative burden. Customs collects information for risk analysis, including advance cargo and pre-departure information and intervene where necessary. The focus of customs administrations shifts from the individual consignment towards the supply chain supervision to identify risks. Customs maintains the capacity to intervene on every individual consignment, based on the information in the EU Customs Data Hub.

Budgetary implications

The EU Customs Authority and the development of the EU Customs Data Hub will not require a budgetary increase within the 2021-2027 period, as the costs of approximately EUR 60 million during the first 2 years will be financed under the Customs Programme 2021-2027.

Post 2027 the total costs of the Reform for the EU budget are estimated in the region of EUR 1.855 billion. This covers the cost of the tasks entrusted upon the EU Customs Authority with this proposal as well as the EU Customs Data Hub, without pre-empting the agreement on the post 2027 MFF and programmes.

Establishing the Union Customs Code and the European Union Customs Authority

2023/0156(COD) - 28/02/2024 - Committee report tabled for plenary, 1st reading/single reading

The Committee on the Internal Market and Consumer Protection adopted the report by Deirdre CLUNE (EPP, IE) on the proposal for a regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority and repealing Regulation (EU) No 952/2013.

The committee responsible recommended that the European Parliament's position adopted at first reading under the ordinary legislative procedure should amend the proposal as follows:

Subject matter and scope

The amended text stipulates that this proposed Regulation establishes a **European Union Single Window Environment for Customs** that provides an integrated set of interoperable electronic services, at Union level, to support interaction and enhance information exchange between the EU Customs Data Hub and the Union non-customs systems. It lays down rules for digital administrative cooperation and information sharing through interoperable data sets, within the EU Single Window Environment for Customs.

Mission of the customs authorities

The report stated that the customs authorities should introduce measures aimed, *inter alia*, at:

- ensuring that goods presenting a risk for the security of citizens and residents do not enter the customs territory of the Union, by putting in place the appropriate measures for controls of goods and supply chains;
- protecting the Union from unfair, non-compliant and illegal trade, including counterfeit and goods that are not in compliance with other legislation applied by the customs authorities through a close monitoring of economic operators, sectors and supply chains and a minimum core of customs infringements and penalties;
- supporting all legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures through robust real-time risk analysis made possible, including by the artificial intelligence systems.

The EU Customs Authority

The EU Customs Authority should:

- operate and maintain the information technology systems used for the implementation of the customs union, such as the EU Customs Data Hub;
- cooperate with other Union institutions, bodies, offices and agencies in areas where their activities relate to the management of goods crossing the external border;
- introduce a mandatory special scheme for the collection of customs duty on distance sales of goods imported from third territories or third countries;
- support the Commission and the Member States to enable them to supervise more efficiently the implementation of the restrictive measures that the Council may adopt on the flow of goods, to ensure that those measures are not circumvented.

Customs Advisory Board

The amended text suggested that the EU Customs Authority establish a Customs Advisory Board to assist the Executive Board.

Start of the EU Customs Authority's activities

The EU Customs Authority is established as of 2026 and should become fully operational as of 1 January 2028.

Platform on the reporting of goods

The report includes a new article calling for the setting up of an EU Customs Authority platform on the reporting of goods to give authorities, businesses, consumers and citizens the opportunity to report goods that enter the internal market and are not in compliance with conformity standards and/or with relevant Union legislation.

Cooperation with other authorities

Customs authorities should immediately alert competent Union and national authorities of any suspected infringement of Union legislation and send a notification to the EU Customs Data Hub

Minimum non-criminal sanctions

Members suggested that Member States should decide on the use of the proceeds resulting from the enforcement of non-criminal sanctions except for when established as an own resource.

EU Customs Data Hub

The report stated that the functionalities of the EU Customs Data Hub should be fully operational by 31 December 2032. Before this date, the Commission may establish a pilot phase for the use of the EU Customs Data Hub. The pilot phase should be voluntary and have the purpose of testing its functionalities.

Establishing the Union Customs Code and the European Union Customs Authority

The European Parliament adopted by 486 votes to 19, with 97 abstentions, a legislative resolution on the proposal for a regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority and repealing Regulation (EU) No 952/2013.

The European Parliament's position adopted at first reading under the ordinary legislative procedure amends the proposal as follows:

Subject matter and scope

The amended text stipulates that this proposed Regulation establishes a **European Union Single Window Environment for Customs** that provides an integrated set of interoperable electronic services, at Union level, to support interaction and enhance information exchange between the EU Customs Data Hub and the Union non-customs systems. It lays down rules for **digital administrative cooperation** and information sharing through interoperable data sets, within the EU Single Window Environment for Customs.

Mission of the customs authorities

The amended text stated that the customs authorities should introduce measures aimed, *inter alia*, at:

- ensuring that goods presenting a **risk for the security** of citizens and residents do not enter the customs territory of the Union, by putting in place the appropriate measures for controls of goods and supply chains;
- protecting the Union from unfair, non-compliant and illegal trade, including **counterfeit** and goods that are not in compliance with other legislation applied by the customs authorities through a close monitoring of economic operators, sectors and supply chains and a minimum core of customs infringements and penalties;
- supporting all **legitimate business activity**, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures through robust real-time risk analysis made possible, including by the artificial intelligence systems;
- promoting **cost-efficiency** by avoiding duplication, and promoting effectiveness in customs processes and an efficient use of related resources at Union and national level.

Granting operator status of a trust and check trader

A person, who is resident or registered in the customs territory of the Union who has conducted regular customs operations in the course of that person's business for **at least 2 years**, may apply for the status of Trust and Check trader to the customs authority of the Member State where that person is established.

The EU Customs Authority should grant, after assessing the audit of the competent national authority, the status of Trust and Check trader to a person who meets all the following criteria: (a) the absence of any serious infringement or repeated infringements of customs legislation and taxation rules and no record of serious criminal offences; (b) financial solvency; (c) appropriate security, safety and compliance standards; (d) having an electronic system, including systems managed by a third-party provider, that exceptionally makes available to the customs authorities real-time access to appropriate and relevant data on the movement of the goods and the compliance of the person with all requirements applicable on those goods, including relating to safety and security.

Where a Trust and Check trader is involved in fraudulent activity in relation to its economic or business activity or serious infringement of relevant other legislation applied by customs authorities, its status should be suspended by the customs authorities.

The EU Customs Authority

The EU Customs Authority should:

- operate and maintain the information technology systems used for the implementation of the customs union, such as the EU Customs Data Hub;
- cooperate with other Union institutions, bodies, offices and agencies in areas where their activities relate to the management of goods crossing the external border;
- introduce a mandatory special scheme for the collection of customs duty on distance sales of goods imported from third territories or third countries;
- support the Commission and the Member States to enable them to supervise more efficiently the implementation of the restrictive measures that the Council may adopt on the flow of goods, to ensure that those measures are not circumvented.

Customs Advisory Board

The amended text suggested that the EU Customs Authority establish a Customs Advisory Board to assist the Executive Board.

Start of the EU Customs Authority's activities

The EU Customs Authority is established as of 2026 and should become fully operational as of 1 January 2028.

Platform on the reporting of goods

The EU Customs Authority platform on the reporting of goods should give authorities, businesses, consumers and citizens the opportunity to report goods that enter the internal market and are not in compliance with conformity standards and/or with relevant Union legislation. The platform should be set as an online platform, be easily accessible, intelligible and available in all official languages of the Union.

Cooperation with other authorities

Customs authorities should immediately alert competent Union and national authorities of any suspected infringement of Union legislation and send a notification to the EU Customs Data Hub

Minimum non-criminal sanctions

Members suggested that Member States should decide on the use of the proceeds resulting from the enforcement of non-criminal sanctions except for when established as an own resource.

EU Customs Data Hub

The functionalities of the EU Customs Data Hub should be fully operational by 31 December 2032. Before this date, the Commission may establish a pilot phase for the use of the EU Customs Data Hub. The pilot phase should be voluntary and have the purpose of testing its functionalities.