Basic information

2025/0590(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Awaiting Parliament's position in 1st reading
Establishing the Single Market and Customs Programme for the period 2028-2034 Repealing Regulation 2021/785 2018/0211(COD) Repealing Regulation 2021/690 2018/0231(COD) Repealing Regulation 2021/444 2018/0232(COD) Repealing Regulation 2021/847 2018/0233(COD) Repealing Regulation 2021/1077 2018/0258(COD) **Subject** 2.10.01 Customs union, tax and duty-free, Community transit 3.40.14 Industrial competitiveness 3.45.02 Small and medium-sized enterprises (SME), craft industries 7.30.02 Customs cooperation **Legislative priorities** Joint Declaration 2026	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
IMCO Internal Market and Consumer Protection	DIBRANI Adnan (S&D)	02/12/2025
	Shadow rapporteur GOTINK Dirk (EPP) JORON Virginie (PfE) PIPEREA Gheorghe (ECR) BALJEU Jeannette (Renew) LANGENSIEPEN Katrin (Greens/EFA) CHAIBI Leila (The Left)	

Committee for opinion	Rapporteur for opinion	Appointed
CONT Budgetary Control	The committee decided not to give an opinion.	
ECON Economic and Monetary Affairs	BOYER Gilles (Renew)	21/11/2025

	Rapporteur for budgetary	

Committee for budgetary assessment	assessment	Appointed
BUDG Budgets	NERUDOVÁ Danuše (EPP)	16/01/2026

Council of the European Union

European Commission	Commission DG	Commissioner
	Internal Market, Industry, Entrepreneurship and SMEs	SÉJOURNÉ Stéphane

European Economic and Social Committee

Key events

Date	Event	Reference	Summary
03/09/2025	Legislative proposal published	COM(2025)0590	Summary
23/10/2025	Committee referral announced in Parliament, 1st reading		
14/07/2026	Vote in committee, 1st reading		
23/07/2026	Committee report tabled for plenary, 1st reading	A10-0216/2026	
16/09/2026	Decision by Parliament, 1st reading	T10-0294/2026	Summary
16/09/2026	Results of vote in Parliament		
16/09/2026	Matter referred back to the committee responsible for interinstitutional negotiations		

Technical information

Procedure reference	2025/0590(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Amendments and repeals	Repealing Regulation 2021/785 2018/0211(COD) Repealing Regulation 2021/690 2018/0231(COD) Repealing Regulation 2021/444 2018/0232(COD) Repealing Regulation 2021/847 2018/0233(COD) Repealing Regulation 2021/1077 2018/0258(COD)
Legal basis	Rules of Procedure EP 58 Treaty on the Functioning of the European Union TFEU 197-p2 Treaty on the Functioning of the European Union TFEU 169-p3 Treaty on the Functioning of the European Union TFEU 114-p1 Treaty on the Functioning of the European Union TFEU 338-p1 Treaty on the Functioning of the European Union TFEU 325-p4 Treaty on the Functioning of the European Union TFEU 207-p2 Treaty on the Functioning of the European Union TFEU 033
Other legal basis	Rules of Procedure EP 165

Mandatory consultation of other institutions	European Economic and Social Committee
Stage reached in procedure	Awaiting Parliament's position in 1st reading
Committee dossier	IMCO/10/03826

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE785.258	06/03/2026	
Amendments tabled in committee		PE786.958	09/04/2026	
Committee opinion	ECON	PE784.399	05/06/2026	
Committee opinion	BUDG	PE786.690	25/06/2026	
Committee report tabled for plenary, 1st reading/single reading		A10-0216/2026	23/07/2026	
Text adopted by Parliament, partial vote at 1st reading /single reading		T10-0294/2026	16/09/2026	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2025)0590	03/09/2025	Summary
Document attached to the procedure	SEC(2025)0592	03/09/2025	
Document attached to the procedure	SWD(2025)0592	03/09/2025	
Document attached to the procedure	SWD(2025)0593	03/09/2025	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	ES_PARLIAMENT	COM(2025)0590	26/11/2025	
Contribution	CZ_SENATE	COM(2025)0590	19/12/2025	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES3307/2025	21/01/2026	
CofA	Court of Auditors: opinion, report	52026AA0008 OJ OJ C 20.02.2026	20/02/2026	

CofR	Committee of the Regions: opinion	CDR3195/2025	04/03/2026	

Additional information		
Source	**Document**	**Date**
European Parliament	Briefing	12/12/2025
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**
DIBRANI Adnan	Rapporteur	IMCO	02/09/2026	International Financial Reporting Standards (IFRS) Foundation
GOTINK Dirk	Shadow rapporteur	IMCO	20/05/2026	Smiths Detection
ERIXON Dick	Rapporteur for opinion	CONT	19/05/2026	The European Anti-Fraud Office (OLAF)
CHAIBI Leila	Shadow rapporteur	IMCO	19/05/2026	Office européen de lutte antifraude
JORON Virginie	Shadow rapporteur	IMCO	14/04/2026	Smiths Detection
CHASTEL Olivier	Shadow rapporteur for opinion	CONT	07/04/2026	e-Origin
DIBRANI Adnan	Rapporteur	IMCO	10/02/2026	The European Consumer Organisation (BEUC)

Other Members

Transparency		
Name	**Date**	**Interest representatives**
ARIAS ECHEVERRÍA Pablo	04/06/2026	Smiths Detection
PIPEREA Gheorghe	04/03/2026	The European Organisation for Packaging and the Environment
PIPEREA Gheorghe	04/03/2026	eBay EU liaison office EU Transparency Register ID: 40386322300-77

Establishing the Single Market and Customs Programme for the period 2028-2034

2025/0590(COD) - 03/09/2025 - Legislative proposal

PURPOSE: to establish the Single Market and Customs Programme for the period 2028-2034

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

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: as part of the second package of programmes under the multiannual financial framework (MFF) for the 2028-2034 period, on 3 September 2025, the Commission issued its proposal to consolidate four predecessor funding instruments within a new Single Market and Customs Programme covering the Single Market, Customs Union, Taxation and Anti-Fraud. The programme will also cover the development, production and dissemination of European statistics.

The programme builds on findings and lessons learned from the finalised and ongoing evaluations of its predecessor programmes. Merging the four existing programmes into one single programme will improve the consistency and integration of actions in the respective policy areas. At the same time, it will reduce the number of divergent and fragmented financing rules and will streamline the implementation.

This proposal sets out the legal basis for the Single Market and Customs programme for the period 2028-2034.

CONTENT: the proposed regulation would establish the Single Market and Customs programme for the period 2028-2034. The scope of the programme covers the area of the Single Market and cooperation between national administrations in a comprehensive manner.

General objective

The general objective of the programme is to enhance and deepen the functioning of a competitive Single Market and a strong Customs Union, to protect the financial and economic interests and security, safety of the Union and its Member States, with a design fostering flexibility, simplification and synergies, and supporting the Union's horizontal policy mainstreaming priorities.

Specific objectives

- to **empower citizens, consumers, investors, economic operators and businesses** by providing information, guidance and advice enabling them to make **informed decisions** and to **fully access the opportunities** of the Single Market for goods, people, services and capital, to improve related digital and financial literacy, to ensure access to redress mechanisms, by supporting representative organisations in their participative role; to improve the understanding of the Single Market and its challenges by supporting data collection and acquisition activities, analyses and tools;

- to **foster cooperation** among Member States national authorities, and between Member States national authorities, the Commission and other Union bodies in all programme areas, including the preparedness and economic security of the Single Market, and response to crises, to design, deploy, implement, run, maintain and support the common components of Union-level digital solutions and support the connection to them, and to boost the operational, technical and administrative capacities of national authorities, including customs and tax authorities;

- to **facilitate harmonised standard-setting** and reinforce the development of European and international standards, to ensure the effective design, uniform interpretation and implementation as well as the enforcement of Union law and monitoring of market fragmentation risk, also in relation with the verification of the conformity with the EU *acquis* by acceding countries, candidate countries and potential candidates;

- to **support the Customs Union and customs authorities** working together and acting as one in achieving their mission and contributing to Europe's economic security, to ensure an effective market surveillance and a high level of consumer protection, product conformity and safety;

- to **protect the Union's and its Member States' economic, financial and other interests** from fraud, corruption and other illegal activities, including risks related to expenditure, revenue and assets, as well as reputational risks, support Member States' operational cooperation and investigation activities; to support tax policy and implementation of Union law relating to taxation and improve the Union taxation systems and tax collection in view of enhancing Europe's competitiveness and investments;

- to **improve evidence-based and digital-ready policymaking**, and the use of digital implementation tools, as well as mutualisation of public data, to support the specific objectives set out above;

- to provide **relevant and comparable** official European statistics.

Budgetary implications

This regulation contains a budgetary framework of **EUR 6.238 million** (in current prices) for the period 2028-2034.

Establishing the Single Market and Customs Programme for the period 2028-2034

2025/0590(COD) - 16/09/2026 - Text adopted by Parliament, partial vote at 1st reading/single reading

The European Parliament adopted by 496 votes to 53, with 125 abstentions, **amendments** to the proposal for a regulation of the European Parliament and of the Council establishing the Single Market and Customs Programme for the period 2028-2034 and repealing Regulations (EU) 2021/444, (EU) 2021/690, (EU) 2021/785, (EU) 2021/847 and (EU) 2021/1077.

The matter has been referred to the committee responsible for interinstitutional negotiations.

As part of the second package of programmes under the multiannual financial framework (MFF) for the 2028-2034 period, the Commission issued its proposal to consolidate four predecessor funding instruments within a new Single Market and Customs Programme covering the Single Market, Customs Union, Taxation and Anti-Fraud. The programme will also cover the development, production and dissemination of European statistics.

The main amendments adopted in plenary session concern the following points:

Programme objectives

The general objectives of the programme are to:

- deepen and enhance the functioning of the Single Market and the Customs Union, to protect and empower citizens, consumers and businesses by enforcing Union law, promoting standard setting;

- foster competitiveness, sustainable growth and fair competition in the Union, ensure safety, security, and protect the financial and economic interests of the Union, its Member States and its citizens.

The programme should foster flexibility, simplification and synergies, while ensuring a high level of predictability, transparency and accountability and place EU added value at its core.

The programme's specific objectives would be to:

- **contribute to the completion of and improve the functioning of the Single Market** and promote a competitive, fair and sustainable economy by fostering legal certainty and a level playing field, facilitating market access, reducing fragmentation and contributing to remove and prevent unjustified barriers and unnecessary administrative burden and to support the uniform and effective implementation and enforcement of Union law, including digital rules through strengthened market surveillance to ensure a high level of consumer protection and that only safe and compliant products, including products sold online;

- **support the Customs Union**, national customs authorities and the EU Customs Authority working together and acting as one to ensure effective development and management of the EU Customs Data Hub; to support the detection and control capabilities of customs authorities, particularly in light of the increase of distance sales and e-commerce, and to ensure effective and coordinated customs controls and market surveillance;

- **empower consumers, investors, economic operators, civil society and authorities** to fully and easily access the opportunities of the Single Market and make informed decisions, including by providing information, guidance, services and advice, and supporting financial and digital literacy; to promote the interests of consumers and ensure a high level of consumer protection, product safety, fairness and trust in the internal market; to ensure the uniform enforcement of consumer protection rules in the Union, and ensure that all consumers, including the most vulnerable, and to support representative organisations; to combat unfair commercial practices and to promote sustainable consumption;

- **facilitate harmonised standard-setting** and reinforce the development of European and international standards; to support business compliance with Union regulations; to enable the inclusive and balanced participation of all relevant stakeholders in setting up standards;

- **protect the Union's and its Member States' economic, financial and other interests** by preventing and combating national and cross-border fraud including tax and customs fraud, corruption and other illegal activities, including money laundering or any types of conflict of interest;

- **support a fair and efficient tax system in the Union** through tax policy and the proper implementation of Union law on taxation, to improve the taxation systems and tax collection; to enhance Europe's competitiveness, and protect the Union's and its Members States' financial and economic interests from tax fraud;

- provide high-quality, reliable relevant and comparable official European **statistics** in a timely and impartial manner.

The programme should: (i) foster cooperation and information exchange in all areas covered by the programme, including preparedness and economic security of the single market, as well as crisis response; (ii) promote Union-wide digital solutions and facilitate the connection of IT systems and their interoperability; (iii) strengthen the human, operational, technical and administrative capacities of national authorities; and (iv) improve understanding of the single market.

Budget

Members proposed that the programme envelope for the implementation of the regulation, for the period 2028-2034, be set at **EUR 6 871 148 000** in current prices, compared to EUR 6 238 112 000 proposed by the Commission.

Third countries associated to the programme

For funding provided in the context of customs control equipment, Member States funding needs should be prioritised and third countries should only benefit in the absence of priority funding needs among Member States.

Co-financing rate

The co-financing rate for grants awarded under the programme, where provided in the form of actual eligible cost reimbursement, shall not exceed 95% of the eligible costs. Any funding in excess of the ceiling, up to 100% of the eligible costs, should only be granted in exceptional and duly justified cases.