

## I

*(Information)***COUNCIL****COUNCIL RESOLUTION****of 5 December 2003****on creating a simple and paperless environment for customs and trade**

(2003/C 305/01)

THE COUNCIL OF THE EUROPEAN UNION,

RECOGNISING THAT

RECALLING

1. the Lisbon European Council Conclusions of March 2000 setting a new strategic goal for the European Union: to become, within a decade, the most competitive and dynamic knowledge-based economy in the world capable of sustainable economic growth with more and better jobs and greater social cohesion;
2. the Communication from the Commission: 'Europe 2005: An information society for all';
3. the Directive of the European Parliament and of the Council concerning the processing of personal data and the protection of privacy in the electronic communications sector <sup>(1)</sup>;
4. the Communication from the Commission on simplifying and improving the regulatory environment, Brussels, 5 December 2001;
5. the Council Resolution of 25 October 1996 on the simplification and rationalisation of the Community's customs regulations and procedures <sup>(2)</sup>;
6. the Council Resolution of 29 June 1995 on the effective uniform application of Community law and on the penalties applicable for breaches of Community law in the internal market <sup>(3)</sup>;
7. the Communication from the Commission concerning a strategy for the Customs Union and the relevant Council Resolution of 30 May 2001 <sup>(4)</sup>;
8. the Communication from the Commission on creating a simple and paperless environment for customs and trade;

1. globalisation and liberalisation of trade, a marked increase in the volume of the latter and the growth of e-commerce and extensive use of information technology continue to present customs authorities with new challenges; it is therefore necessary that customs authorities provide more efficient and user-friendly electronic services in order to promote European competitiveness;
2. customs formalities may be reduced and customs authorities' control capability may be maximised through an enhanced use of information technology to simplify customs procedures, thereby reducing costs both for economic operators and administrations;
3. the use of common computerised procedures entails and engenders, more than any other instrument, uniform application of Community regulations, equivalent obligations and treatment for economic operators, thus ensuring the smooth functioning of the single market;
4. ongoing developments at international level require the utmost attention to security and a uniform level of protection throughout the European Union; to this end, a common framework for risk analysis and risk management should be defined allowing, where necessary, for the application of additional national and regional criteria; risk management should, when fully implemented, cover the logistical chain and it should be integrated into the computerised procedures, in order to facilitate smooth trade flows to the advantage of legitimate trade;

CONSIDERS THAT

1. the process of simplification and computerisation of procedures implies coordination with the other administrations or agencies involved in the customs process (single window). This will contribute to cutting costs to economic operators and maximising the efficiency, effectiveness and timeliness of related checks;

<sup>(1)</sup> Directive 2002/58/EC of the European Parliament and of the Council of 12 July 2002 (OJ L 201, 31.7.2002, p. 37).

<sup>(2)</sup> OJ C 332, 7.11.1996, p. 1.

<sup>(3)</sup> OJ C 188, 22.7.1995, p. 1.

<sup>(4)</sup> OJ C 171, 15.6.2001, p. 1.

2. it is necessary to establish a regulatory framework in support of reformed customs procedures in a computerised context which will guarantee, *inter alia*, the security of the system and respect for personal data;
3. economic operators should play an active role in the establishment of a simple and paperless environment for customs and trade;

SUPPORTS the principles and the general thrust of the Communication from the Commission to the Council, the European Parliament and the Economic and Social Committee on creating a simple and paperless environment for customs and trade and recognises that this Communication implements the action recommended by the Council Resolution on a strategy for the Customs Union and takes into account the changes that have taken place at EU and at international level;

CALLS ON MEMBER STATES TO

1. ensure interoperability of customs systems in line with rules and standards to be agreed upon at Community level by introducing or completing interfaces between existing and planned national systems in order to bring about improved cooperation based principally on electronic data exchange between customs authorities, on the one hand, and between customs authorities and economic operators, on the other;
2. examine, in cooperation with the Commission, a common solution allowing certification and acceptance of electronic signatures irrespective of the Member State in which the economic operator is established;

3. adapt, where necessary, their national legislation regarding sanctions in the field of customs to the new regulatory framework and ensure that these sanctions be effective, proportionate and dissuasive;

TAKES NOTE OF THE COMMISSION'S INTENTION TO present its proposals for a modification of the Community Customs Code;

CALLS ON THE COMMISSION TO

1. draw up, in close cooperation with Member States, a multi-annual strategic plan, aiming at creating a European electronic environment, which is consistent with the operational and legislative projects and developments scheduled or underway in the areas of customs and indirect taxation; it should take into account the starting point of the individual Member States and evaluate the costs and benefits of the actions envisaged;
2. define, on the basis of the multiannual strategic plan and priorities identified therein, concrete actions necessary for each project to be implemented, and evaluate their impact on the functioning of the Customs Union, integrating information from Member States on costs and benefits, resources and responsibilities, and addressing supporting legal amendments, the definition of the operational framework and training;
3. monitor the implementation of the multiannual strategic plan;
4. give, to the maximum extent possible, its financial, technical and logistical support for the implementation of the objectives outlined above.