



Opinion of the European Committee of the Regions – The Single Market and Customs Programme

(C/2026/2609)

Rapporteur:	Emma BLAIN (IE/EPP), Councillor, Dublin City Council
Reference document:	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 and Annex COM(2025) 590 final

I. RECOMMENDATIONS FOR AMENDMENTS

Amendment 1

Recital (5)

Text proposed by the Commission	CoR amendment
The programme is to be implemented in accordance with Regulation (EU, Euratom) 2025/XXXX of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities, including rules for ensuring a uniform application of the principles of 'do no significant harm' and gender equality referred to in Article 33(2), points (d) and (f), of Regulation (EU, Euratom) 2024/2509 respectively, the principles of preparedness and climate resilience by design, rules for monitoring and reporting on the performance of Union programmes and activities, rules for establishing a Union funding portal, rules for the evaluation of the programmes, as well as other horizontal provisions applicable to all Union programmes such as those on information, communication and visibility.	The programme is to be implemented in accordance with Regulation (EU, Euratom) 2025/XXXX of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities, including rules for ensuring a uniform application of the principles of 'do no significant harm' and gender equality referred to in Article 33(2), points (d) and (f), of Regulation (EU, Euratom) 2024/2509 respectively, the principle of 'do no harm to cohesion' , the principles of preparedness and climate resilience by design, rules for monitoring and reporting on the performance of Union programmes and activities, rules for establishing a Union funding portal, rules for the evaluation of the programmes, as well as other horizontal provisions applicable to all Union programmes such as those on information, communication and visibility.

Reason

Because of the fundamental link between the single market and cohesion.

Amendment 2

Recital (7)

Text proposed by the Commission	CoR amendment
The Single Market is governed by the fundamental principles of free movement of goods, services, people, and capital and has been a major contributor to growth, competitiveness and employment. A well-functioning and safe-guarded Single Market is a pre-requisite for a competitive, safe and secure Union economy and for advancing the Savings and Investments Union. As stressed	The Single Market is governed by the fundamental principles of free movement of goods, services, people, and capital and has been a major contributor to growth, competitiveness and employment. A well-functioning and safe-guarded Single Market is a pre-requisite for a competitive, safe, resilient and secure Union economy and for advancing the Savings and Investments Union. As

Text proposed by the Commission	CoR amendment
by the new approach proposed by the Single Market Strategy, more action is needed to address the barriers, stimulate reforms, reduce fragmentation and complete the Single Market, especially in the context of new global challenges. This has been and will continue to be reinforced by an effective cohesion policy as an additional key condition for the success of the Single Market. The Member States and the Commission share the responsibility for enforcing Union law to ensure compliance with Single Market rules and to protect people's and businesses' rights. The Union-level responsibility combines three main aspects: removal of barriers, collaboration between Member States, and corrective implementation and enforcement actions and stimulating reforms. Barriers such as knowledge and data gaps, and gold plating are obstacles for citizens, consumers, businesses, investors, economic operators to access and operate within the Single Market. Capacity building, administrative and operational cooperation, including digital cooperation, and integration among Member States and between Member States and the Commission remain suboptimal and could be reinforced to improve efficiency and a level-playing field. Low efficiency and lack of flexibility in rulemaking, standard setting and enforcement may hamper their adaptability. There is a need to combine the infrastructure accompanying and enabling the lifting of internal barriers and the infrastructure protecting the external borders of the Single Market.	stressed by the new approach proposed by the Single Market Strategy, more action is needed to address the barriers, stimulate reforms, reduce fragmentation and complete the Single Market, especially in the context of new global challenges. This has been and will continue to be reinforced by an effective cohesion policy as an additional key condition for the success of the Single Market. The Member States, local and regional authorities and the Commission share the responsibility for enforcing Union law to ensure compliance with Single Market rules and to protect people's and businesses' rights. The Union-level responsibility combines three main aspects: removal of barriers, collaboration between Member States across all levels of government , and corrective implementation and enforcement actions and stimulating reforms. Barriers such as knowledge and data gaps, and gold plating are obstacles for citizens, consumers, businesses, investors, economic operators to access and operate within the Single Market. Capacity building, administrative and operational cooperation, including digital cooperation, and integration across all levels of government among Member States and between Member States and the Commission remain suboptimal and could be reinforced to improve efficiency and a level-playing field. Low efficiency and lack of flexibility in rulemaking, standard setting and enforcement may hamper their adaptability. There is a need to combine the infrastructure accompanying and enabling the lifting of internal barriers and the infrastructure protecting the external borders of the Single Market.

Reason

The single market is key for the EU's resilience and needs LRA involvement to function properly.

Amendment 3

Recital (9)

Text proposed by the Commission	CoR amendment
With economic and security uncertainty caused by geopolitical challenges and trade tensions, the Single Market is our anchor for stability and resilience. Those challenges require a collective and coordinated Union response considering their scale and the high levels of interdependence among Member States and regions. In addition, an adequate level of protection and resulting benefits for citizens, consumers, investors and businesses could not be achieved solely through actions at national level, nor could it generate economies of scale, especially given the cross-border nature of those benefits.	With economic and security uncertainty caused by geopolitical challenges and trade tensions, the Single Market is our anchor for stability and resilience. Those challenges require a collective and coordinated Union response considering their scale and the high levels of interdependence among Member States and regions. In addition, an adequate level of protection and resulting benefits for citizens, consumers, investors and businesses could not be achieved solely through actions at national level, nor could it generate economies of scale, especially given the cross-border nature of those benefits. It also requires appropriate involvement of local and regional authorities.

Reason

Self-explanatory.

Amendment 4

Recital (11)

Text proposed by the Commission	CoR amendment
It is therefore appropriate to establish a programme to enhance and deepen the functioning of the Single Market and a strong Customs Union and to protect the financial and economic interests of the Union and the Member States, with a design fostering flexibility, simplification and synergies, and supporting the horizontal policy mainstreaming priorities including what is set out in Regulation (EU, Euratom) 2025/XXXX of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities. The following four programmes should therefore be merged in one single programme: parts of the Single Market Programme, excluding the small and medium-sized enterprises and food and feed strands, the Customs programme, including the Customs Control Equipment Instrument type interventions, the Fiscalis programme and the Union Anti-Fraud programme. A continuous and agile funding should be ensured in the areas of the Single Market, customs, taxation and anti-fraud, including funding for cooperation between national administrations encompassing activities such as streamlining administrative processes, harmonising rules across Member States, or facilitating quicker responses to evolving challenges with a comprehensive preparedness and crisis-response framework.	It is therefore appropriate to establish a programme to enhance and deepen the functioning of the Single Market and a strong Customs Union and to protect the financial and economic interests of the Union and the Member States and local and regional authorities , with a design fostering flexibility, simplification and synergies, and supporting the horizontal policy mainstreaming priorities including what is set out in Regulation (EU, Euratom) 2025/XXXX of the European Parliament and of the Council establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities. The following four programmes should therefore be merged in one single programme: parts of the Single Market Programme, excluding the small and medium-sized enterprises and food and feed strands, the Customs programme, including the Customs Control Equipment Instrument type interventions, the Fiscalis programme and the Union Anti-Fraud programme. A continuous and agile funding should be ensured in the areas of the Single Market, customs, taxation and anti-fraud, including funding for cooperation between national, regional and local administrations encompassing activities such as streamlining administrative processes, harmonising rules across Member States, or facilitating quicker responses to evolving challenges with a comprehensive preparedness and crisis-response framework.

Reason

LRAs also have a stake in the economic and financial interests the programme seeks to protect.

Amendment 5

Recital (12)

Text proposed by the Commission	CoR amendment
In this regard, the programme should enable the implementation of the following generic types of actions: (a) digital capacity building, development and operation of centralised and decentralised European electronic systems and digital solutions, implementation tools and data; (b) support to policy, regulatory and enforcement work, for example, through studies, communication, impact	In this regard, the programme should enable the implementation of the following generic types of actions: (a) digital capacity building, development and operation of centralised and decentralised European electronic systems and digital solutions, implementation tools and data; (b) support to policy, regulatory and enforcement work, for example, through studies, communication, impact

Text proposed by the Commission	CoR amendment
assessment, evaluation and simplification proposals; (c) collaboration and cooperation between Member States, the Commission, Union agencies and national authorities and with stakeholders; (d) administrative and operational/technical capacity building, including purchase, maintenance, upgrade of equipment – notably customs control equipment – infrastructure and related costs; (e) human competency building; (f) joint tools, methods, data and statistics to support policy making (g) other actions to achieve the general and specific objectives, such as innovation, testing.	assessment, including territorial impact assessment , evaluation and simplification proposals; (c) collaboration and cooperation between Member States, the Commission, Union agencies and national, regional and local authorities and with stakeholders; (d) administrative and operational/technical capacity building, including purchase, maintenance, upgrade of equipment – notably customs control equipment – infrastructure and related costs; (e) human competency building; (f) joint tools, methods, data and statistics to support policy making (g) other actions to achieve the general and specific objectives, such as innovation, testing.

Reason

Territorial impact assessments are necessary to properly analyse the impact of single market policies in different territories.

Amendment 6

Recital (14)

Text proposed by the Commission	CoR amendment
The programme should therefore further improve the functioning of the Single Market, including the external dimension, protect and empower citizens, consumers and businesses. That should be achieved by developing, implementing and enforcing Union law, offering digital tools and solutions, facilitating market access and public procurement, ensuring resilience, management of emergencies and security threats or crisis, standard setting, and supporting the development of the Union regulatory framework. The programme's actions should cover the areas of intellectual property rights, company law, anti-money laundering, and contract law, and by ensuring a high level of consumer protection, including protection of passenger rights, and market surveillance, financial literacy, the free movement of capital and financial services, effective and efficient competition enforcement, customs, anti-fraud, effective and efficient enforcement of Union restrictive measures and taxation. The programme should also enhance cooperation between the competent authorities of Member States and the Commission, in particular cooperation and increased synergies between various national authorities, including national enforcement bodies, as well as cooperation between Member States, the Commission and third countries, including by providing digital solutions to improve information sharing among national authorities and with relevant stakeholders. It should allow to develop, produce	The programme should therefore further improve the functioning of the Single Market, including the external dimension, protect and empower citizens, consumers and businesses. That should be achieved by developing, implementing and enforcing Union law, offering digital tools and solutions, facilitating market access and public procurement, ensuring resilience, management of emergencies and security threats or crisis, standard setting, and supporting the development of the Union regulatory framework. The programme's actions should cover the areas of intellectual property rights, company law, anti-money laundering, and contract law, and by ensuring a high level of consumer protection, including protection of passenger rights, and market surveillance, financial literacy, the free movement of capital and financial services, effective and efficient competition enforcement, customs, anti-fraud, effective and efficient enforcement of Union restrictive measures and taxation. The programme should also enhance cooperation between the competent authorities of Member States and the Commission, in particular cooperation and increased synergies between various national, local and regional authorities, particularly in border regions , including enforcement bodies, as well as cooperation between all levels of government of Member States, the Commission and third countries, including by providing digital solutions to improve information sharing among national authorities and with relevant stakeholders.

Text proposed by the Commission	CoR amendment
and disseminate high-quality, comparable, timely and reliable European statistics. There is a need to implement cohesive digital solutions that facilitate and simplify doing business in the Union and with third countries and seize opportunities offered by the Single Market and Customs Union for citizens, consumers, investors and businesses, while respecting the Union's climate objectives. Union coordinated platforms ensure cooperation among Member State's authorities reducing fragmentation and duplication of efforts. Digital implementation tools reduce administrative burdens and create transparency. Different tools are designed to create synergies that facilitate and simplify doing business in the Union and in their international trade operations, enhancing day-to-day efficiency for businesses, fostering greater economic integration and drive innovation throughout the Union.	It should allow to develop, produce and disseminate high-quality, comparable, timely and reliable European statistics. There is a need to implement cohesive digital solutions that facilitate and simplify doing business in the Union and with third countries and seize opportunities offered by the Single Market and Customs Union for citizens, consumers, investors and businesses, while respecting the Union's climate objectives. Union coordinated platforms ensure cooperation among Member State's authorities, including local and regional ones , reducing fragmentation and duplication of efforts. Digital implementation tools reduce administrative burdens and create transparency. Different tools are designed to create synergies that facilitate and simplify doing business in the Union and in their international trade operations, enhancing day-to-day efficiency for businesses, fostering greater economic integration and drive innovation throughout the Union. In addition, the programme should finance dedicated action to support local and regional authorities in making sure their territories, citizens and various economic operators therein fully benefit from the Single Market's advantages.

Reason

Self-explanatory.

Amendment 7

Recital (17)

Text proposed by the Commission	CoR amendment
The programme aims to foster consumer and investor trust in the Single Market and the Customs Union by ensuring a high-level of consumer protection, including the protection of passengers, product safety and consumer empowerment, thereby enabling consumers to fully benefit from the Single Market and to contribute to a competitive, innovative, and dynamic Single Market. The programme should safeguard consumers' safety and rights as well as their legal and economic interests through concrete and effective measures which support, supplement and monitor the policy implemented by the Member States. Moreover, consumers should be empowered and encouraged to make sustainable and informed choices. It is necessary to ensure that consumer protection, rights and product safety requirements are effectively implemented, uniformly enforced, and consistently upheld across the Union, thereby contributing to the creation of a level-playing field for consumers, investors and businesses. Consumer organisations at both national and Union-level play a crucial role in promoting the interests of consumers,	The programme aims to foster consumer and investor trust in the Single Market and the Customs Union by ensuring a high-level of consumer protection, including the protection of passengers, product safety and consumer empowerment, thereby enabling consumers to fully benefit from the Single Market and to contribute to a competitive, innovative, and dynamic Single Market. The programme should safeguard consumers' safety and rights as well as their legal and economic interests through concrete and effective measures which support, supplement and monitor the policy implemented by the Member States. Moreover, consumers should be empowered and encouraged to make sustainable and informed choices. It is necessary to ensure that consumer protection, rights and product safety requirements are effectively implemented, uniformly enforced, and consistently upheld across the Union, thereby contributing to the creation of a level-playing field for consumers, investors and businesses. Consumer organisations at national, local, regional and Union-level play a crucial role in promoting the interests of consumers,

Text proposed by the Commission	CoR amendment
representing the interests of consumers in policy making, providing independent advice, raising awareness, and supporting consumers, in particular in-court and out-of-court in dispute resolution and in helping them understand and exercise their rights effectively. The programme should strengthen the role and capacity of consumer organisations and European Consumer Centres to enable them to offer tailored guidance and advice to individual consumers. Furthermore, the programme should support cooperation between national competent authorities, including those entrusted with the enforcement of consumer law and operating in accordance with Regulation (EU) 2017/2394 and those carrying out enforcement tasks with regard to passenger rights in accordance with Regulation (EU) 2021/782, Regulation (EU) No 181/2011, Regulation (EU) No 1177/2010, Regulation (EC) No 261/2004 and Regulation (EC) No 1107/2006. Capacity building measures are required to adapt investigation techniques and enforcement tools to the technological developments, such as the use of artificial intelligence. Measures are also necessary to strengthen the capacity of, and cooperation between market surveillance authorities responsible for monitoring product safety, notably through the Union's Safety Gate Rapid Alert System for dangerous products operating in accordance with Regulation (EU) 2023/988 of the European Parliament and of the Council and the Information and Communication System for Market Surveillance (ICSMS) under Regulation (EU) 2019/1020 of the European Parliament and of the Council.	representing the interests of consumers in policy making, providing independent advice, raising awareness, and supporting consumers, in particular in-court and out-of-court in dispute resolution and in helping them understand and exercise their rights effectively. The programme should strengthen the role and capacity of consumer organisations and European Consumer Centres to enable them to offer tailored guidance and advice to individual consumers. Furthermore, the programme should support cooperation between national, local and regional competent authorities, including those entrusted with the enforcement of consumer law and operating in accordance with Regulation (EU) 2017/2394 and those carrying out enforcement tasks with regard to passenger rights in accordance with Regulation (EU) 2021/782, Regulation (EU) No 181/2011, Regulation (EU) No 1177/2010, Regulation (EC) No 261/2004 and Regulation (EC) No 1107/2006. Capacity building measures are required to adapt investigation techniques and enforcement tools to the technological developments, such as the use of artificial intelligence. Measures are also necessary to strengthen the capacity of, and cooperation between market surveillance authorities responsible for monitoring product safety, notably through the Union's Safety Gate Rapid Alert System for dangerous products operating in accordance with Regulation (EU) 2023/988 of the European Parliament and of the Council and the Information and Communication System for Market Surveillance (ICSMS) under Regulation (EU) 2019/1020 of the European Parliament and of the Council.

Reason

Self-explanatory.

Amendment 8

Recital (18)

Text proposed by the Commission	CoR amendment
Activities in market surveillance are instrumental in meeting the objectives of Regulation (EU) 2019/1020 of the European Parliament and of the Council⁶⁷ and other Union legal acts requiring the Commission to recognise accreditation bodies and support networks. Such activities should improve the cooperation between Member States and support the harmonisation of ways of working and e-commerce surveillance. Market surveillance activities contribute to protecting competitiveness of Union businesses, consumer safety and facilitate cross-border collaboration and sharing of expertise. Market surveillance	Activities in market surveillance are instrumental in meeting the objectives of Regulation (EU) 2019/1020 of the European Parliament and of the Council⁶⁷ and other Union legal acts requiring the Commission to recognise accreditation bodies and support networks. Such activities should improve the cooperation between Member States, across all levels of government, and support the harmonisation of ways of working and e-commerce surveillance. Market surveillance activities contribute to protecting competitiveness of Union businesses, consumer safety and facilitate cross-border collaboration and sharing

Text proposed by the Commission	CoR amendment
ensures that non-food products on the Union market do not endanger Union consumers and workers. It also ensures the protection of other public interests such as environmental protection and climate action, security and fairness in trade. Market surveillance has an important role to play in helping the EU delivering its Green Deal agenda, for example by ensuring that prohibitions and restrictions related to sustainability are properly implemented on imported products. The governance of the Single Market could be improved to address structural problems in the area of standardisation, conformity assessment and market surveillance. The Single Market Strategy proposes to take effective action to increase product compliance by tapping into synergies with capacities of the EU and national customs and market surveillance authorities and potentially establishing an EU Market Surveillance Authority.	of expertise. Market surveillance ensures that non-food products on the Union market do not endanger Union consumers and workers. It also ensures the protection of other public interests such as environmental protection and climate action, security and fairness in trade. Market surveillance has an important role to play in helping the EU delivering its Green Deal agenda, for example by ensuring that prohibitions and restrictions related to sustainability are properly implemented on imported products. The governance of the Single Market could be improved to address structural problems in the area of standardisation, conformity assessment and market surveillance. The Single Market Strategy proposes to take effective action to increase product compliance by tapping into synergies with capacities of the EU and national customs and market surveillance authorities and potentially establishing an EU Market Surveillance Authority.

Reason

Self-explanatory.

Amendment 9

Recital (20)

Text proposed by the Commission	CoR amendment
The Treaty on the Functioning of the European Union (TFEU) includes a system of rules ensuring that competition is not distorted in the internal market and provides that the Union has exclusive competence in establishing competition rules. The programme should contribute to the Union's competition policy and, in particular, tackle the significant implications for competition and the functioning of the Single Market resulting from the clean, just, competitive and digital transition of the economy and business environment. Using the right technology and skills to monitor markets, collect, process and analyse information more effectively is crucial for strengthening and speeding up the enforcement of competition rules. Those technologies should modernise competition policy and help to enhance the analysis and assessment of market developments. It is also essential that the programme supports networks, reinforces cooperation with national authorities and courts, strengthens international cooperation, and ensures an outreach to a wider group of stakeholders in communicating and explaining the rights, benefits and obligations of the Union's competition policy. The programme should contribute to fair competition and	The Treaty on the Functioning of the European Union (TFEU) includes a system of rules ensuring that competition is not distorted in the internal market and provides that the Union has exclusive competence in establishing competition rules. The programme should contribute to the Union's competition policy and, in particular, tackle the significant implications for competition and the functioning of the Single Market resulting from the clean, just, competitive and digital transition of the economy and business environment. Using the right technology and skills to monitor markets, collect, process and analyse information more effectively is crucial for strengthening and speeding up the enforcement of competition rules. Those technologies should modernise competition policy and help to enhance the analysis and assessment of market developments. It is also essential that the programme supports networks, reinforces cooperation with national, local and regional authorities and courts, strengthens international cooperation, and ensures an outreach to a wider group of stakeholders in communicating and explaining the rights, benefits and obligations of the Union's competition policy. The programme should

Text proposed by the Commission	CoR amendment
a level playing field, including at global level, and empower businesses, and consumers to reap the benefits of the Single Market. Overall, that should also contribute to achieving the significant macroeconomic impacts of effective Union competition enforcement.	contribute to fair competition and a level playing field, including at global level, and empower businesses, and consumers to reap the benefits of the Single Market. Overall, that should also contribute to achieving the significant macroeconomic impacts of effective Union competition enforcement.

Reason

In several Member States, subnational levels of government are (indirectly) involved in competition policy.

Amendment 10

Recital (22)

Text proposed by the Commission	CoR amendment
The development of the Union regulatory framework in the areas of company law and corporate governance, and contract law, is essential to make businesses more efficient and competitive, while providing protection for stakeholders affected by company operations, and to respond to emerging policy challenges. The support to appropriate evaluation, implementation (including digital development) and enforcement of the relevant acquis, which inform and assist stakeholders, facilitate secure information exchange and ensure legal certainty with regard to the companies in the Single Market. The upcoming European Innovation Act and 28th regime for companies will directly contribute to the Union competitiveness. A clear and well-adapted legal framework for the data economy and innovation is necessary including digitalisation and sharing between companies and administrations using the European Business Wallet, the Single Digital Gateway or other digital means for placing products in the Single Market such as the Digital Product Passport. It would enhance legal certainty with regard to contractual and extra contractual obligations, in particular with regard to liability, security, ethics and privacy in the context of advanced and emerging technologies, including artificial intelligence and quantum technologies.	The development of the Union regulatory framework in the areas of company law and corporate governance, and contract law, is essential to make businesses more efficient and competitive, while providing protection for stakeholders affected by company operations, and to respond to emerging policy challenges. The support to appropriate evaluation, implementation (including digital development) and enforcement of the relevant acquis, which inform and assist stakeholders, facilitate secure information exchange and ensure legal certainty with regard to the companies in the Single Market. <i>This should systematically include experiences from local and regional stakeholders to ensure efficient implementation.</i> The upcoming European Innovation Act and 28th regime for companies will directly contribute to the Union competitiveness. A clear and well-adapted legal framework for the data economy and innovation is necessary including digitalisation and sharing between companies and administrations using the European Business Wallet, the Single Digital Gateway or other digital means for placing products in the Single Market such as the Digital Product Passport. It would enhance legal certainty with regard to contractual and extra contractual obligations, in particular with regard to liability, security, ethics and privacy in the context of advanced and emerging technologies, including artificial intelligence and quantum technologies.

Reason

This will ensure citizens' and local businesses' user experience contributes to better implementation.

Amendment 11

Recital (24)

Text proposed by the Commission	CoR amendment
Union tax policy plays a key role in the seamless functioning of the competitive internal market. It supports consistent tax practices across Member States, fostering a level playing field and minimising barriers to cross-border trade. Union tax policy does not only combat fragmentation and discrimination but also safeguards the financial interests of the Union and its Member States, promoting economic growth and encouraging investment within a competitive framework. Tax policy also contributes to the EU's climate and environmental objectives. Fighting tax fraud, tax evasion and tax avoidance through enhanced cooperation and exchange of information is crucial for safeguarding those interests, alignment with the Union's wider objectives and maintaining the trust of citizens and businesses in the integrity of the internal market. An efficient functioning of the Single Market also requires simplification of tax systems and digitalisation of public administrations to improve transparency and consistency, thereby promoting a competitive economic environment across Member States. Acknowledging the impact of digitalisation on public administrations, including tax authorities, Union tax policy should leverage those digital opportunities to ensure fair taxation and efficient tax collection while offering a leaner and more efficient framework that reduces compliance burdens.	Union tax policy plays a key role in the seamless functioning of the competitive internal market. It supports consistent tax practices across all relevant levels of government in Member States, fostering a level playing field and minimising barriers to cross-border trade. Union tax policy does not only combat fragmentation and discrimination but also safeguards the financial interests of the Union and its Member States as well as local and regional authorities, promoting economic growth and encouraging investment within a competitive framework. Tax policy also contributes to the EU's climate and environmental objectives. Fighting tax fraud, tax evasion and tax avoidance through enhanced cooperation and exchange of information is crucial for safeguarding those interests, alignment with the Union's wider objectives and maintaining the trust of citizens and businesses in the integrity of the internal market. An efficient functioning of the Single Market also requires simplification of tax systems and digitalisation of public administrations to improve transparency and consistency, thereby promoting a competitive economic environment across Member States. Acknowledging the impact of digitalisation on public administrations, including tax authorities, Union tax policy should leverage those digital opportunities to ensure fair taxation and efficient tax collection while offering a leaner and more efficient framework that reduces compliance burdens.

Reason

The subnational level is involved in tax policy in several Member States.

Amendment 12

Recital (26)

Text proposed by the Commission	CoR amendment
The programme should enable the continuation of the Customs programme including customs control equipment support interventions deployed in the 2021-2027 period by the Customs Control Equipment Instrument, and the Fiscalis programme and their predecessors. In that respect, the programme should enable the continuation of supporting the work of the customs and tax authorities not only by ensuring a solid digital customs and tax environment but also by reinforcing expert networks, the sharing of know-how and good practices, as well as by	The programme should enable the continuation of the Customs programme including customs control equipment support interventions deployed in the 2021-2027 period by the Customs Control Equipment Instrument, and the Fiscalis programme and their predecessors. In that respect, the programme should enable the continuation of supporting the work of the customs and tax authorities not only by ensuring a solid digital customs and tax environment but also by reinforcing expert networks, the sharing of know-how and good practices, as well as by

Text proposed by the Commission	CoR amendment
complementing the national efforts for training customs and tax officials and professionals with Union level solutions. In that sense, the programme should support the continued collaboration and cooperation between the national customs authorities as well as between national tax authorities and their cooperation with the Commission and with other national authorities, and their digital, administrative, human and operational capacity building (development and operation of electronic systems and digital solutions and tools, equipment, infrastructure, training, innovation, studies, evaluations, etc.). The importance of ensuring adequate and equivalent results of customs controls, – amongst other aspects – calls for the availability and optimal use of relevant and state-of-the-art customs control equipment, which should be facilitated by the programme, in particular in case of crisis situations and in the countries neighbouring the Union's external borders. Joint procurement should be encouraged as much as possible to achieve further efficiencies and economies of scale. The programme should also enable the transition to a renewed Customs Union.	complementing the national efforts for training customs and tax officials and professionals with Union level solutions. In that sense, the programme should support the continued collaboration and cooperation between the customs authorities as well as between tax authorities and their cooperation with the Commission and with other national authorities, and their digital, administrative, human and operational capacity building (development and operation of electronic systems and digital solutions and tools, equipment, infrastructure, training, innovation, studies, evaluations, etc.). The importance of ensuring adequate and equivalent results of customs controls, – amongst other aspects – calls for the availability and optimal use of relevant and state-of-the-art customs control equipment, which should be facilitated by the programme, in particular in case of crisis situations and in the countries neighbouring the Union's external borders. Joint procurement should be encouraged as much as possible to achieve further efficiencies and economies of scale. The programme should also enable the transition to a renewed Customs.

Reason

To include authorities in all levels of government.

Amendment 13

Recital (34)

Text proposed by the Commission	CoR amendment
Since the objectives of this Regulation, namely to enhance and deepen the well functioning of a competitive Single Market and a strong Customs Union, and to protect the financial and economic interests, security and the safety of the Union and its Member States, cannot be sufficiently achieved by the Member States alone but can rather, by reason of legal obligation, scale and effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives	Since the objectives of this Regulation, namely to enhance and deepen the well functioning of a competitive Single Market and a strong Customs Union, and to protect the financial and economic interests, security and the safety of the Union and its Member States and local and regional authorities, cannot be sufficiently achieved by the Member States alone but can rather, by reason of legal obligation, scale and effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives

Reason

Self-explanatory.

Amendment 14

Article 2 (new)

Text proposed by the Commission	CoR amendment
	(2) <i>‘local and regional authorities’ means subnational units of government with public authority and responsibility;</i>

Reason

Self-explanatory.

Amendment 15

Article 3

Text proposed by the Commission	CoR amendment
(a) 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;	(a) to empower citizens, consumers, investors, economic operators and businesses, <i>as well as local and regional authorities</i> , 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;

Reason

Self-explanatory.

Amendment 16

Article 3

Text proposed by the Commission	CoR amendment
(b) 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; to boost the operational, technical, and administrative capacities of national authorities, including customs and tax authorities;	(b) to foster cooperation among Member States national, <i>local and regional</i> 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; to boost the operational, technical, and administrative capacities of national authorities, including customs and tax authorities;

Reason

Self-explanatory.

Amendment 17

Article 3

Text proposed by the Commission	CoR amendment
(e) 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;	(e) to protect the Union's and its Member States' economic, financial and other interests, as well as those of local and regional authorities , 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;

Reason

Self-explanatory.

Amendment 18

Article 3

Text proposed by the Commission	CoR amendment
(f) 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 in points (a) to (e);	(f) to improve evidence-based and digital-ready policymaking, including systematic assessment of local and regional policy implementation data gathered by the European Committee of the Regions , and the use of digital implementation tools, as well as mutualisation of public data, to support the specific objectives set out in points (a) to (e), with the systematic inclusion of user experience;

Reason

The CoR's Regional Hubs Network is very well placed to gather this data, which is essential for effective implementation of single market policies.

Amendment 19

Article 5

Text proposed by the Commission	CoR amendment
1. Member States, Union institutions, bodies and agencies, third countries, international organisations, international financial institutions, or other third parties, may make additional financial or non-financial contributions to the programme. Additional financial	1. Member States, local and regional authorities , Union institutions, bodies and agencies, third countries, international organisations, international financial institutions, or other third parties, may make additional financial or non-financial contributions to the programme.

Text proposed by the Commission	CoR amendment
contributions shall constitute external assigned revenue within the meaning of Article 21(2), points (a), (d), or (e) or Article 21(5) of Regulation (EU, Euratom) 2024/2509.	Additional financial contributions shall constitute external assigned revenue within the meaning of Article 21(2), points (a), (d), or (e) or Article 21(5) of Regulation (EU, Euratom) 2024/2509.

Reason

Self-explanatory.

Amendment 20

Article 5

Text proposed by the Commission	CoR amendment
2. Resources allocated to Member States under shared management may, at their request, be made available to the programme. The Commission shall implement those resources directly or indirectly in accordance with Article 62(1), point (a) or (c), of Regulation (EU, Euratom) 2024/2509. They shall be additional to the amount referred to in Article 4(1) of this Regulation. Those resources shall be used for the benefit of the Member State concerned. Where the Commission has not entered into a legal commitment under direct or indirect management for additional amounts thus made available to the programme, the corresponding uncommitted amounts may, at the request of the Member State concerned, be transferred back to one or more respective source programmes or their successors.	2. Resources allocated to Member States or local and regional authorities under shared management may, at their request, be made available to the programme. The Commission shall implement those resources directly or indirectly in accordance with Article 62(1), point (a) or (c), of Regulation (EU, Euratom) 2024/2509. They shall be additional to the amount referred to in Article 4(1) of this Regulation. Those resources shall be used for the benefit of the Member State concerned. Where the Commission has not entered into a legal commitment under direct or indirect management for additional amounts thus made available to the programme, the corresponding uncommitted amounts may, at the request of the Member State concerned, be transferred back to one or more respective source programmes or their successors.

Reason

Self-explanatory.

Amendment 21

Article 6

Text proposed by the Commission	CoR amendment
2. Award procedures under the programme may be jointly conducted under direct or indirect management with Member States, Union institutions, bodies and agencies, third countries, international organisations, international financial institutions, or other third parties ('partners to the joint award procedure'), provided the protection of the financial interests of the Union is ensured. Such procedures shall be subject to a single set of rules and lead to the conclusion of single legal commitments. For that purpose, the partners to the joint award procedure	2. Award procedures under the programme may be jointly conducted under direct or indirect management with Member States, local and regional authorities , Union institutions, bodies and agencies, third countries, international organisations, international financial institutions, or other third parties ('partners to the joint award procedure'), provided the protection of the financial interests of the Union is ensured. Such procedures shall be subject to a single set of rules and lead to the conclusion of single legal commitments. For that purpose, the partners to

Text proposed by the Commission	CoR amendment
may make resources available to the programme in accordance with Article 5 of this Regulation, or the partners may be entrusted with the implementation of the award procedure, where applicable in accordance with Article 62(1), point (c), of Regulation (EU, Euratom) 2024/2509. In joint award procedures, representatives of the partners to the joint award procedure may also be members of the evaluation committee referred to in Article 153(3) of Regulation (EU, Euratom) 2024/2509.	the joint award procedure may make resources available to the programme in accordance with Article 5 of this Regulation, or the partners may be entrusted with the implementation of the award procedure, where applicable in accordance with Article 62(1), point (c), of Regulation (EU, Euratom) 2024/2509. In joint award procedures, representatives of the partners to the joint award procedure may also be members of the evaluation committee referred to in Article 153(3) of Regulation (EU, Euratom) 2024/2509.

Reason

Self-explanatory.

Amendment 22

Article 10 (new)

Text proposed by the Commission	CoR amendment
	(8) for actions regarding the evaluation of Single Market policies and their implementation, local and regional authorities designated by the European Committee of the Regions;

Reason

The CoR's Regional Hubs Network is very well placed to gather this data, which is essential for effective implementation of single market policies.

II. POLICY RECOMMENDATIONS

THE EUROPEAN COMMITTEE OF THE REGIONS (COR)

1. points out that the single market stands as one of the EU's greatest successes, a foundation of integration and prosperity, and a key engine of Europe's competitiveness and resilience; therefore urges the Commission and Member States to uphold and further strengthen the single market so that its benefits are fully realised across all regions;
2. points out the urgency reflected both in the Draghi and Letta reports, which constituted a much-needed wake-up call to take thorough and quick action to boost the competitiveness of the single market; therefore reiterates their calls for more ambition and rapid action leading to tangible results; regrets that so far too little progress has been made to implement the recommendations of the Draghi and Letta reports, albeit acknowledging steps in the right direction are being taken; reiterates its call for establishing key performance indicators and concrete mid- to long-term targets for single market integration, to measure whether the programme's objectives are being achieved;
3. welcomes the European Commission's proposal establishing the Single Market and Customs Programme 2028-2034 and agrees that a well-functioning single market is a prerequisite for a competitive, safe and secure economy, and that more action is needed to address barriers, stimulate reforms and reduce fragmentation especially in the context of new global challenges;

4. calls on the Commission to systematically include local and regional administrations in the actions that will implement and enforce single market policies, especially in border regions, as this will allow more efficient implementation and enforcement and will guarantee that those territories can fully benefit from the advantages of the single market; underlines the importance of systematically including user experience from local and regional authorities in the evaluation of single market policies; underlines that the effective functioning of customs procedures is crucial for regional economic vitality;

5. calls for the acknowledgement of local and regional authorities as key partners in the implementation of the programme; emphasises that they are indispensable in ensuring the functioning of the single market, including by acting as the first point of contact for many SMEs and micro-enterprises seeking to expand across borders and supporting workers and service providers in exercising their mobility rights; stresses that cooperation among and between Member States' national authorities, the Commission and other EU bodies in all programme areas can only be efficient if local and regional authorities are also involved, and that support measures for them should be at the heart of the programme according to the principles of multi-level governance;

6. emphasises that cohesion policy is not only an additional condition for a successful single market but fundamental to its functioning; therefore calls for the programme's implementation to take this fully into account;

7. highlights that robust EU anti-fraud measures are essential for safeguarding public resources that benefit regions and cities; notes that fraud involving EU funds undermines local development, delays infrastructure projects and erodes citizens' trust in public institutions;

8. stresses that EU tax coordination helps to protect the revenues upon which many local and regional public services and investment strategies depend;

9. takes note of the merger of the single market programme with the customs, taxation and anti-fraud programmes and understands the reasoning behind the synergy and complementarity; acknowledges that this could be useful to achieve a more efficient common approach which is lacking today; regrets that this is not substantiated with strong data and evidence and calls on the Commission to publish and outline the evidence supporting this action;

10. stresses that the mid-term evaluation of the current single market programme demonstrates the need to strengthen the territorial dimension of programme governance and monitoring; further notes that, according to the mid-term evaluation, the programme contributes to administrative cooperation, but that capacities remain uneven across EU territories; also notes the increasing complexity of market surveillance, consumer protection and data collection; therefore calls for expanded training, digital tools and cross-border cooperation involving local and regional authorities;

11. regrets that the programme does not specify a dedicated SME funding programme or a clearly ring-fenced SME budget line integrated the way the preceeding Single Market Programme 2021–2027 did; highlights therefore the need to continue the financing of long-term projects like SME advisory services or SME participation in standardisation within the programme over the whole funding period;

12. calls on the Commission to ensure it invests programme funds so that it efficiently sustains and complements actions under other funding schemes related to the single market and vice versa;

13. emphasises that the programme should include proper territorial impact assessments and that the programme should finance the successor of the Commission's Fit for Future Platform;

14. agrees that the objectives of the programme, by reason of legal obligation, scale and effects of the action, need to be achieved at EU level, in accordance with the principle of subsidiarity, and that, in accordance with the principle of proportionality, the programme does not go beyond what is necessary in order to achieve those objectives;

15. welcomes the envisaged improvement of evidence-based policymaking the programme seeks to support and requests the systematic involvement of the Committee of the Regions' Better Regulation tools, including its Regional Hubs Network, in this effort;

16. underlines that efficient digitalisation will be paramount in the future for the implementation of policies covered by the programme; therefore asks for the programme's actions to focus on ramping up the digitalisation of its implementation and enforcement instruments;

17. requests targeted action under the programme to specifically support outermost regions and their authorities to facilitate their single market access considering their unique circumstances.

Brussels, 4 March 2026.

The President
of the European Committee of the Regions
Kata TÜTTŐ
