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P8_TA(2017)0011

Tackling the challenges of the EU Customs Code (UCC) implementation**European Parliament resolution of 19 January 2017 on tackling the challenges of the Union Customs Code implementation (2016/3024(RSP))**

(2018/C 242/06)

The European Parliament,

- having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾ (UCC), and its related delegated act (Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 ⁽²⁾), implementing act (Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 ⁽³⁾), transitional delegated act (Commission delegated regulation (EU) 2016/341 of 17 December 2015 ⁽⁴⁾) and work programme (Commission Implementing Decision (EU) 2016/578 of 11 April 2016 ⁽⁵⁾),
 - having regard to the Commission proposal for a directive of the European Parliament and of the Council on the Union legal framework for customs infringements and sanctions (COM(2013)0884),
 - having regard to the Commission communication to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on a Digital Single Market Strategy for Europe (COM(2015)0192),
 - having regard to Regulation (EU) No 608/2013 of the European Parliament and of the Council of 12 June 2013 concerning customs enforcement of intellectual property rights and repealing Council Regulation (EC) No 1383/2003 ⁽⁶⁾,
 - having regard to the EU's ratification of the World Trade Organisation (WTO) Trade Facilitation Agreement (TFA),
 - having regard to Rule 123(2) of its Rules of Procedure,
- A. whereas the Customs Union is a cornerstone of the European Union as one of the largest trading blocks in the world, and whereas it is essential for the proper functioning of the single market for the benefit of both EU businesses and citizens;
- B. whereas the Digital Single Market aims at offering better access for consumers and businesses to digital goods and services across Europe;
- C. whereas the Customs Union should further facilitate this access in order to maximise the opportunities of global trade;
- D. whereas complex customs rules and procedures are particularly detrimental to small and medium-sized enterprises (SMEs);
- E. whereas the different customs systems, in particular as regards customs duties and customs clearance, create fragmentation, additional administrative burdens and delays, which cause uncertainty and market disparity, and which may undermine economic operators' compliance with the Union's customs legislation;
- F. whereas the substantive provisions of the UCC entered into force on 1 May 2016 and are currently in a transitional period running until 31 December 2020, the date by which all Member States must have their information technology (IT) infrastructure ready to support the electronic flow of customs data;

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ OJ L 343, 29.12.2015, p. 1.

⁽³⁾ OJ L 343, 29.12.2015, p. 558.

⁽⁴⁾ OJ L 69, 15.3.2016, p. 1.

⁽⁵⁾ OJ L 99, 15.4.2016, p. 6.

⁽⁶⁾ OJ L 181, 29.6.2013, p. 15.

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- G. whereas the Commission has already proposed to Parliament amendments to the EU customs legislation (for example the recently adopted changes as regards goods that have temporarily left the customs territory of the Union by sea or air), and whereas it eventually will continue to do so in the near future;
- H. whereas, owing to the recast technique, the UCC has not been subject to a cost-benefit analysis, and whereas its related delegated act (Delegated Regulation (EU) 2015/2446), implementing act (Implementing Regulation (EU) 2015/2447), transitional delegated act (Delegated Regulation (EU) 2016/341) and work programme (Implementing Decision (EU) 2016/578) have not been subject to a prior impact assessment;
- I. whereas effective customs cooperation between the Member States' customs administrations, with third countries and at multilateral level plays a vital role, owing to the significant trade volumes and to the new challenges for the Customs Union since its creation;
- J. whereas the Commission has further proposed a directive of the European Parliament and the Council on the Union legal framework for customs infringements and sanctions;
1. Calls on the Commission and the Member States to come up with a clear, coherent and ambitious strategy and timeline to ensure that any elements that are necessary for the enforcement of the EU customs systems are covered by appropriate proposals that are aligned with and fit for purpose for the current evolution of global trade and the implementation of the EU trade policy agenda;
 2. Suggests, in particular, stepping up efforts to create more uniform electronic customs requirements and risk-assessment programmes at EU level within the time imparted by the UCC, in order to ensure that the arrival, transit and exit of goods are registered in the EU as effectively as possible — while not compromising security — by interconnecting Member States' systems to form a coherent electronic system based on the same data model and common movement systems; believes that the Commission should take a proactive approach in this respect, in particular through a co-financing arrangement to ensure the development of interoperable IT systems and to guarantee interoperability with other IT systems for health and animal health certificates;
 3. Calls on the Commission and the Member States to cooperate closely with economic operators at every stage of development of the UCC implementation, as well as in the process of amending the UCC delegated acts, and supports the regular consultation process with the Trade Contact Group to this end;
 4. Reminds the Commission of the EU's commitment to easing the flow of goods across borders, reducing trade costs at borders and enhancing the effective cooperation among Members on trade facilitation and customs compliance issues;
 5. Reminds the Commission of its commitment to creating a genuine Digital Single Market, of which the facilitation of trade from e-commerce should be a key component; stresses that every economic operator should respect standards on customs processes in order to avoid loopholes in customs procedures, and acknowledges that existing simplified customs procedures should not be taken away from economic operators if they are compatible with safety, security and intellectual property rules, for example in the case of the express delivery operators of low-value shipments, who with the UCC provisions will be subject to standard customs processes that could constitute red tape and hamper growth in e-commerce;
 6. Asks the Commission to take the opportunity of the current drafting of implementation measures to address the abovementioned objectives and to swiftly rectify any legal shortcomings, in order to maximise the opportunities of the Customs Union;
 7. Suggests that the Commission clarify that a customs debt through non-compliance can also be extinguished in cases where it may be established by appropriate evidence that there is no attempt at deception, e.g. in the cases of temporary storage and introduction of non-Union goods into the customs territory of the Union;

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8. Calls on the Commission to present by 2017 an interim report thoroughly evaluating the EU customs policy (including a complete review of all problems, overlaps, gaps, inconsistencies and obsolete measures identified, complaints filed with customs authorities and infringements of the UCC which have been the result of the errors and loopholes in Regulation (EU) No 952/2013 and have been rectified since 1 May 2016), and by 2021 a fitness check, including an independent impact assessment, to ensure that the regulatory framework of the EU customs policy, including the new UCC, is effective, proportionate and fit for purpose both for Member States and for trade operators;
 9. Instructs its President to forward this resolution to the Commission and to the Council.
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