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**COMMISSION STAFF WORKING DOCUMENT
EXECUTIVE SUMMARY OF THE EVALUATION**

INTERIM EVALUATION

of the

implementation of the Union Customs Code

{SWD(2022) 158 final}

Since 1968, the Customs Union is one of the main success stories of the European Union and an essential pre-condition for the good functioning of the internal market. The Customs Union is an exclusive competence of the European Union. Customs legislation, such as the Union Customs Code (UCC)¹, is adopted at EU level and implemented by the Member States' customs administrations.

Since its entry into force in 2016, the Union Customs Code is the main Union legal and IT framework for the customs authorities and economic operators active in the international trade and supply chain. The UCC is based on streamlined and predictable rules, procedures and processes, to be applied in a paperless environment through the deployment of 17 IT systems. Its long-term objective is to enhance and facilitate the competitiveness of European businesses, while protecting the financial interests of the Union and the Member States and the safety and security of European citizens.

The evaluation provides an interim assessment of the implementation of the UCC legal provisions and delivery of IT systems at EU and Member States' levels from 1 May 2016 to end of December 2020. It is based on comprehensive information and evidence collected through a detailed overview of the UCC's practical implementation of rules, procedures and IT systems in all Member States and an in-depth analysis of the most significant provisions and changes introduced by the UCC through the prism of effectiveness, efficiency, relevance, coherence and EU added value. The topics analysed are (1) harmonised data requirements, (2) rules for customs decisions, (3) obtaining the status of Authorised Economic Operator (AEO), (4) risk management and controls, (5) centralised IT systems supporting the implementation of UCC rules on customs tariff and valuation, (6) guarantees, (7) temporary storage, and (8) simplifications. Additional findings concern crosscutting issues such as e-commerce, non-financial risks and access to data.

The evaluation indicates that some achievements can be reported at this stage of the implementation of the UCC. While the state of implementation of the legal provisions can overall be said to be on track, some difficulties still remain with the implementation of the IT systems. Eight systems were successfully deployed by 2020 and are working satisfactorily according to stakeholders, while nine systems are to be deployed gradually by end 2025, in line with the current schedule.

However, the success of the UCC's implementation is partial. Some tangible progress in improving the customs environment has been realised but does not evenly concern all the areas analysed in the evaluation. The UCC contributed to clarifying and harmonising customs rules, in order to reduce divergent approaches across Member States, such as in the areas of customs decisions, conditions for granting the status of Authorised Economic Operator and in some special procedures. However, harmonisation is insufficient in certain other areas, in particular risk management and monitoring of the AEO status, and varied interpretations of rules continue to be a problem.

Moreover, as many of the most significant changes introduced by the UCC, such as some simplifications to the customs clearance process (e.g. EU-level centralised clearance at

¹ Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1–101).

import and related trade facilitations), are dependent on ongoing IT projects, many of the anticipated benefits of the UCC are yet to be realised.

In addition, the evaluation revealed that the implementation of the UCC did not fully tap into the potential synergies with related policies and proper coordination between customs authorities and other relevant national administrations in charge of applying EU policies at the border is lacking, particularly with regard to goods subject to prohibitions and restrictions. Insufficient coordination for the purpose of aligning requirements, standards (particularly regarding data collection and sharing) and procedures has reportedly been an obstacle for digitalisation and held up progress on implementing crucial simplifications.