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REGULATORY SCRUTINY BOARD OPINION

**Proposal for a
Regulation of the European Parliament and of the Council
establishing the European Union Single Window Environment for Customs
and amending Regulation (EU) No 952/2013**

{COM(2020) 673}

{SWD(2020) 237 }

{SWD(2020) 238 }

{SWD(2020) 239 }



EUROPEAN COMMISSION
Regulatory Scrutiny Board

Brussels,
RSB

Opinion

Title: Impact assessment / EU Single Window Environment for Customs

Overall 2nd opinion: POSITIVE

(A) Policy context

Authorities currently enforce more than 60 non-customs EU acts at external borders. These range across areas such as health and safety, agriculture, the environment and fisheries. In many cases, they require other documents than customs declarations. There is reportedly scope to increase both the effectiveness and efficiency of the system. The Council encouraged EU action in this area in 2014 and 2017. The Commission launched a pilot on the 'EU Customs Single Window - Common Veterinary Entry Document' in 2015. This expanded into the 'EU Customs Single Windows - Certificates Exchange project' in 2017, involving nine Member States. This report considers how to introduce a common platform for customs clearance and control procedures. It explores ways to boost cooperation between authorities and with end-users. The aim is to better protect the Union and facilitate international trade.

(B) Summary of findings

The Board notes the improvements to the revised report responding to the Board's previous opinion. This includes an improved presentation of the context, more clarity on the limitations of the evidence, and the increased depth of the option analysis.

The Board gives a positive opinion. The Board also considers that the report could further improve with respect the following aspects:

- (1) Given the approximations and assumptions in the net benefit analysis, the report is not sufficiently transparent about the potential uncertainties of the actual results.**
- (2) The comparison section does not sufficiently integrate stakeholder views.**

(C) What to improve

- (1) The report could better reflect the gradual approach of the initiative in the objectives.
- (2) Given the approximations and assumptions in the net benefit analysis, the report should be more transparent on the uncertainty of the results. The analysis should more explicitly assess the effect on SMEs across all relevant options. It should acknowledge that

This opinion concerns a draft impact assessment which may differ from the final version.

the benefits are unevenly distributed across Member States. The report could discuss the extent to which the combination of the preferred options are future proof.

(3) The comparison section could integrate stakeholder groups' views on the viability of the options into the assessment criteria. The effectiveness assessment should focus on specific objectives, instead of the general ones. The report could be clearer how the scale used to compare the options was applied.

The Board notes the estimated costs and benefits of the preferred option in this initiative, as summarised in the attached quantification tables.

(D) Conclusion

The DG may proceed with the initiative.

The DG must revise the report in accordance with the Board's findings before launching the interservice consultation.

If there are any changes in the choice or design of the preferred option in the final version of the report, the DG may need to further adjust the attached quantification tables to reflect this.

Full title	Impact Assessment on the EU Single Window Environment for Customs
Reference number	PLAN/2017/1149
Submitted to RSB on	18 June 2020
Date of RSB meeting	Written procedure

ANNEX: Quantification tables extracted from the draft impact assessment report

The following tables contain information on the costs and benefits of the initiative on which the Board has given its opinion, as presented above.

If the draft report has been revised in line with the Board's recommendations, the content of these tables may be different from those in the final version of the impact assessment report, as published by the Commission.

Preferred option: package of options 1+6+8(ii)				
Total for gradual implementation years 1-7	Costs (-€m, low and high ranges except for EC costs)	European Commission	64.73	
		Member State authorities	64.38	
			127.73	
		Total	129.11	
	Benefits (€m, low and high ranges)	Member State customs		192.46
				212.87
		Member State Partner Competent authorities		336.89
				25.91
		Economic operators		64.77
			Total	494.10
			688.41	
			732.88	
			1 090.08	
	Net impact (€m, low and high ranges)			540.42
			960.97	
EUR benefits per EUR spent, low and high ranges			3.81	
			8.40	
Annual total once fully operational, from year 8 onwards	Costs (-€m, low and high ranges except for EC costs)	EC	6.35	
		MS authorities	5.91	
			11.75	
		Total	12.26	
	Benefits (€m, low and high ranges)	Member State customs		18.10
				60.82
		Member State Partner Competent authorities		96.25
				7.40
		Economic operators		18.51
			Total	141.17
			196.69	
			209.39	
			311.45	
	Net impact (€m)			191.29
			299.19	
EUR benefits per EUR spent, low and high ranges			11.57	
			25.40	



EUROPEAN COMMISSION
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Brussels,
RSB/

Opinion

Title: Impact assessment / EU Single Window environment for customs

Overall opinion: NEGATIVE

(A) Policy context

Authorities currently enforce more than 60 non-customs EU acts at external borders. These range across areas such as health and safety, agriculture, the environment and fisheries. In many cases, they require other documents than customs declarations. There is reportedly scope to increase both the effectiveness and efficiency of the system. The Council encouraged EU action in this area in 2014 and 2017. The Commission launched a pilot on the 'EU Customs Single Window - Common Veterinary Entry Document' in 2015. This expanded into the 'EU Customs Single Windows - Certificates Exchange project' in 2017, involving nine Member States.

This report considers how to introduce a common platform for customs clearance and control procedures. It explores ways to boost cooperation between authorities and with end-users. The aim is to better protect the Union and facilitate international trade.

(B) Summary of findings

The Board notes the efforts to quantify impacts. It also takes note of broad consultation activities.

However, the Board gives a negative opinion, because the report contains the following significant shortcomings:

- (1) The report does not provide a clear vision of what the Commission aims to achieve, over what timeframe, and the place of this initiative in this vision.**
- (2) The range of the analysed options does not seem complete, especially regarding centralised national databases. Reasons for discarding some options are not well justified.**
- (3) The impact analysis is not complete and does not sufficiently explain how it applies judgment criteria. It does not present in sufficient detail the relevant impacts in particular across different Member States.**

(C) What to improve

- (1) The report should present a long-term vision of what the Commission wants to achieve and over what timeframe. The report should elaborate how this initiative can be a**

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stepping-stone towards a fully integrated system. Thus, it should better acknowledge the gradual approach to develop a single point of entry for all customs related procedures.

(2) Within this framework, the report should provide a range of options that reflects the key political choices. It should be clearer on how the options were developed and what they comprise. The description of the options should include a better explanation of how centralising national databases fits in the options design. The report should analyse in more depth the discarded option for a single-entry point at EU level for all border formalities that appears to have strong stakeholder support and potential to meet the objectives of the initiative.

(3) The baseline should better take into account what would happen if the EU does not act now. It should clearly outline how the current situation differs across Member States and what solutions Member States might implement on their own. The report should better consider the potential impact of such solutions.

(4) The report should strengthen the impact analysis. Although it quantifies costs and benefits, it does not sufficiently account for varying impacts on different actors. It should be more transparent about the net benefits across Member States. It should expand on the support by member countries. It should point out how this goes beyond what participation in the trial phase suggests. The report should better explain the logic behind the analysis of cost savings.

(5) The analysis should better assess social, environmental and SME impacts. The report needs to explore potential risks and uncertainties (operational or other) related to implementing each of the options. It should analyse the extent to which the preferred option is future proof.

(6) When comparing options, the report should be more transparent how it takes into account the views of different categories of stakeholders. The report does not explain why some views are weighted more heavily.

Some more technical comments have been sent directly to the author DG.

(D) Conclusion

The DG must revise the report in accordance with the Board's findings and resubmit it for a final RSB opinion.

Full title	Impact Assessment on the EU Single Window Environment for Customs
Reference number	PLAN/2017/1149
Submitted to RSB on	13 March 2020
Date of RSB meeting	29 April 2020