

Reform of the Union customs legislation

Fields marked with * are mandatory.

Introduction

The EU's customs union is the foundation of its single market and its involvement in international trade. The EU agrees on a common set of rules and policies concerning goods crossing the EU borders, which national customs administrations implement and enforce. Customs' mission is to facilitate legitimate trade, collect customs revenue and protect European citizens against products that do not comply with EU food, health and environmental rules, and against security and safety risks including smuggling, crime and terrorism.

Customs authorities supervise all goods entering or leaving the customs union. They use risk management techniques to identify risks and carry out controls of the goods, to ensure that rules are respected and that imported goods are safe and secure for EU citizens. Often, this happens in close cooperation with authorities competent for enforcing sectoral legislation, for example on product safety or animal health.

The EU applies a common customs tariff, which means the same way of calculating the duty for an import in all Member States, in line with the EU's trade agreements, and collects the customs duties for the EU budget. Once a good is in the EU single market, in technical terms 'released for free circulation', it can be moved freely from one Member State to another without customs controls. Any port, airport or external border crossing point is therefore the entrance to the EU. The protection provided by a customs officer in one place, is at the service of all.

However, there are significant differences in the capacity, risk analysis and resources of the national customs administrations. Furthermore, illegal activities can change routes from one entry point to another, making it more difficult to detect. Overall, global trade has evolved rapidly, with a significant increase in terms of volumes, including a rapid expansion of e-commerce. EU rules and standards have evolved as well, calling for an increasing role of customs in performing tasks going beyond revenue collection. Concerns for the protection of EU public interests, EU citizens and business have risen to the fore. Brexit, the Covid-19 pandemic and the Russian aggression of Ukraine have been accelerators of these changes.

The Commission has engaged in a deep reflection to make the customs union fit for the future. This includes in particular a foresight study, which resulted in a report on the [future of EU customs 2040](#), and the report and recommendations of the [Wise Persons Group on the challenges facing the customs union](#). Evidence gathered by this Group shows that dangerous, non-compliant products still enter the EU market every day and that we leave billions of customs duties uncollected. As a result, it appears that customs in the EU do not yet function “as one” as they should. This leaves the customs union at the mercy of its weakest link.

The European Commission is preparing a proposal to reform the customs union and is assessing its expected impacts. The aim of this consultation is to gather the views and experiences of interested parties (including businesses, trade associations, individuals, public authorities and other stakeholders) regarding the state of the customs union and possible reform elements.

A summary of the responses to this consultation will be published after the end of the consultation period.

About you

* Language of my contribution

- Bulgarian
- Croatian
- Czech
- Danish
- Dutch
- English
- Estonian
- Finnish
- French
- German
- Greek
- Hungarian
- Irish
- Italian
- Latvian
- Lithuanian
- Maltese
- Polish
- Portuguese
- Romanian
- Slovak
- Slovenian
- Spanish
- Swedish

* I am giving my contribution as

- Academic/research institution

- Business association
- Company/business organisation
- Consumer organisation
- EU citizen
- Environmental organisation
- Non-EU citizen
- Non-governmental organisation (NGO)
- Public authority
- Trade union
- Other

* First name

Marko

* Surname

Udras

* Email (this won't be published)

marko.udras@koda.ee

* Country of origin

Please add your country of origin, or that of your organisation.

This list does not represent the official position of the European institutions with regard to the legal status or policy of the entities mentioned. It is a harmonisation of often divergent lists and practices.

- | | | | |
|--------------------------------------|--|-------------------------------------|--|
| <input type="radio"/> Afghanistan | <input type="radio"/> Djibouti | <input type="radio"/> Libya | <input type="radio"/> Saint Martin |
| <input type="radio"/> Åland Islands | <input type="radio"/> Dominica | <input type="radio"/> Liechtenstein | <input type="radio"/> Saint Pierre and Miquelon |
| <input type="radio"/> Albania | <input type="radio"/> Dominican Republic | <input type="radio"/> Lithuania | <input type="radio"/> Saint Vincent and the Grenadines |
| <input type="radio"/> Algeria | <input type="radio"/> Ecuador | <input type="radio"/> Luxembourg | <input type="radio"/> Samoa |
| <input type="radio"/> American Samoa | <input type="radio"/> Egypt | <input type="radio"/> Macau | <input type="radio"/> San Marino |
| <input type="radio"/> Andorra | <input type="radio"/> El Salvador | <input type="radio"/> Madagascar | <input type="radio"/> São Tomé and Príncipe |
| <input type="radio"/> Angola | <input type="radio"/> Equatorial Guinea | <input type="radio"/> Malawi | <input type="radio"/> Saudi Arabia |

- Anguilla
- Antarctica
- Antigua and Barbuda
- Argentina
- Armenia
- Aruba
- Australia
- Austria
- Azerbaijan
- Bahamas
- Bahrain
- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Benin
- Bermuda
- Bhutan
- Bolivia
- Bonaire Saint Eustatius and Saba
- Bosnia and Herzegovina
- Botswana
- Bouvet Island
- Brazil
- British Indian Ocean Territory
- Eritrea
- Estonia
- Eswatini
- Ethiopia
- Falkland Islands
- Faroe Islands
- Fiji
- Finland
- France
- French Guiana
- French Polynesia
- French Southern and Antarctic Lands
- Gabon
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Greenland
- Grenada
- Guadeloupe
- Guam
- Guatemala
- Guernsey
- Guinea
- Guinea-Bissau
- Malaysia
- Maldives
- Mali
- Malta
- Marshall Islands
- Martinique
- Mauritania
- Mauritius
- Mayotte
- Mexico
- Micronesia
- Moldova
- Monaco
- Mongolia
- Montenegro
- Montserrat
- Morocco
- Mozambique
- Myanmar/Burma
- Namibia
- Nauru
- Nepal
- Netherlands
- New Caledonia
- New Zealand
- Nicaragua
- Senegal
- Serbia
- Seychelles
- Sierra Leone
- Singapore
- Sint Maarten
- Slovakia
- Slovenia
- Solomon Islands
- Somalia
- South Africa
- South Georgia and the South Sandwich Islands
- South Korea
- South Sudan
- Spain
- Sri Lanka
- Sudan
- Suriname
- Svalbard and Jan Mayen
- Sweden
- Switzerland
- Syria
- Taiwan
- Tajikistan
- Tanzania
- Thailand

- British Virgin Islands
- Brunei
- Bulgaria
- Burkina Faso
- Burundi
- Cambodia
- Cameroon
- Canada
- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- China
- Christmas Island
- Clipperton
- Cocos (Keeling) Islands
- Colombia
- Comoros
- Congo
- Cook Islands
- Costa Rica
- Côte d'Ivoire
- Croatia
- Cuba
- Guyana
- Haiti
- Heard Island and McDonald Islands
- Honduras
- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Iran
- Iraq
- Ireland
- Isle of Man
- Israel
- Italy
- Jamaica
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kuwait
- Kyrgyzstan
- Niger
- Nigeria
- Niue
- Norfolk Island
- Northern Mariana Islands
- North Korea
- North Macedonia
- Norway
- Oman
- Pakistan
- Palau
- Palestine
- Panama
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Pitcairn Islands
- Poland
- Portugal
- Puerto Rico
- Qatar
- Réunion
- Romania
- Russia
- The Gambia
- Timor-Leste
- Togo
- Tokelau
- Tonga
- Trinidad and Tobago
- Tunisia
- Turkey
- Turkmenistan
- Turks and Caicos Islands
- Tuvalu
- Uganda
- Ukraine
- United Arab Emirates
- United Kingdom
- United States
- United States Minor Outlying Islands
- Uruguay
- US Virgin Islands
- Uzbekistan
- Vanuatu
- Vatican City
- Venezuela
- Vietnam
- Wallis and Futuna

- Curaçao
- Cyprus
- Czechia
- Democratic Republic of the Congo
- Denmark
- Laos
- Latvia
- Lebanon
- Lesotho
- Liberia
- Rwanda
- Saint Barthélemy
- Saint Helena
Ascension and
Tristan da Cunha
- Saint Kitts and Nevis
- Saint Lucia
- Western Sahara
- Yemen
- Zambia
- Zimbabwe

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. **For the purpose of transparency, the type of respondent (for example, 'business association', 'consumer association', 'EU citizen') country of origin, organisation name and size, and its transparency register number, are always published. Your e-mail address will never be published.** Opt in to select the privacy option that best suits you. Privacy options default based on the type of respondent selected

I agree with the [personal data protection provisions](#)

Information on your interaction with customs

On average, how frequently are you involved in customs operations, procedures and/or declarations?

- Daily or almost daily
- One or more times a month
- Less than once a month

Do you deal regularly with more than one customs office or Member State?

- Yes
- No

Have your interactions with customs changed due to the UK's withdrawal from the European Union?

- Yes
- No

In your own experience, how important are the following customs issues in terms of the administrative workload they generate for business?

	Very important	Quite important	Somewhat important	Not very important	Not important at all	Don't know
Classification of goods	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Determining the origin of goods	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Valuation of goods for customs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Correction of errors in declarations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Amendments of declarations because of changes in routing, entry point etc.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Unexpected delays at the border	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Adapting to information technology environment to manage customs processes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Getting or verifying data from third parties to use in customs processes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Getting or handling documents for import or export (certificates, supporting documents, permissions, etc.)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (please specify)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Overall views on the Customs Union

In your opinion, how well is customs contributing to the achievement of the below objectives, through its controls of imports and exports?

	Very well	Quite well	Fairly well	Not very well	Not well at all	Don't know
Protecting EU industrial production and employment from competition of unfair trading practices	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Coping with global geopolitical developments (e.g. new trade agreements, commercial disputes, punitive tariffs, etc.)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Supporting circular economy and the sustainable use of resources	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Keeping up-to-date with new business models and technologies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Combatting global pollution (e.g. plastic waste)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Combatting forced labour, child labour and working conditions in international supply chains	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ensuring supply chain due diligence and promoting EU values internationally (e.g. human rights, environmental protection)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Combatting smuggling	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Preventing the financing of criminal activities (e.g. terrorism)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Responding to the Covid-19 pandemic and its socio-economic consequences	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Coping with the consequences of the withdrawal of the UK from the EU (Brexit)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Enforcing sanctions and export restrictions for dual use goods (goods used for both civilian and military purposes), e.g. following the Russian invasion of Ukraine	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ensuring compliance with EU standards (animal and plant health, product safety, environment protection, etc)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ensuring compliance with intellectual/industrial protection rules (IPR, counterfeiting...)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ensuring the protection of the EU's financial interests (collection of duties and taxes)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please provide details or specific examples

500 character(s) maximum

What do you consider to be the main achievement(s), improvement(s) or positive impact(s) of the Customs Union to date?

500 character(s) maximum

What do you consider to be the main challenge(s) or disappointment(s) with the Customs Union to date?

500 character(s) maximum

As of today, what are your (or your organisation's) most important needs and priorities regarding a possible reform of the Customs Union?

	Very important	Quite important	Somewhat important	Not very important	Not important at all	Don't know
Customs authorities in EU27 acting as one (uniform application of rules and of customs controls, no divergences, no weak border points)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Simpler rules for simpler customs processes, less formalities (including for goods sold online)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
More effective protection against financial risks (collection of customs duties, VAT and other charges to the benefit of EU and national budgets)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
More effective protection against non-financial risks (better enforcement of EU safety, health, environmental and IPR rules on imported goods)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
More effective tools to tackle smuggling, illicit or fraudulent trade	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
More effective sharing of information and data between national customs administrations and other authorities enforcing product requirements on imported goods	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Better adaptation of customs to new global, commercial or political developments and crisis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Better performance measurement framework, with easier access to comparable quality data	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Others (please specify)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Issues at stake

Administrative burden and potential for simplification

Do you see the need to simplify how information is provided to customs and to reduce administrative burden and formalities?

- Yes
- No
- No opinion

Customs' role in enforcing prohibitions and restrictions and compliance with EU standards

Do you face competition from imported goods that do not respect EU standards?

- Yes
- No

Please explain

500 character(s) maximum

Do you have evaluations, estimations, or any other evidence on the above-mentioned challenges, in particular with regard to imported products not aligned with EU standards (prohibitions and restrictions)?

500 character(s) maximum

In your experience, can non-compliant and/or counterfeit goods easily be purchased online?

- Yes
- No

Do you see the need for a better, clearer and more efficient framework for cooperation between customs and other authorities responsible for Market Surveillance, law enforcement (including border guards and police), taxation, etc. for sharing data on the products entering or exiting the EU?

- Yes
- No

Please explain

500 character(s) maximum

Should additional information requirements on specific products or EU standards be included in customs processes?

- Yes
- No

Please explain

500 character(s) maximum

Contribution to the EU's climate change policies and green agenda

As the fight against climate change is an important overarching objective of the European Union, like any legislative proposal, the intended reform of the Customs Union should take into account links and opportunities to promote the EU's green agenda.

Greening customs: in what areas and through which measures do you see potential for customs authorities/customs controls to reduce their emissions and carbon footprint?

500 character(s) maximum

In what areas and through which measures could customs contribute to reaching the EU Green Deal's objectives? (E.g. promotion of environmental goods, circular economy, reduction of transport emissions, avoidance of carbon leakage, CO2 footprint of goods)

500 character(s) maximum

Policy options

Which policy changes or mechanisms should in your opinion be included in a reform of the Customs Union?

	Strongly agree	Tend to agree	Neither agree or disagree	Tend to disagree	Strongly disagree	Don't know
A new partnerships with trusted traders and other competent authorities for better risk management, including reinforced advance cargo information	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Simplifying customs formalities for reliable and trusted traders established in the EU by making more use of commercial information rather than of burdensome administrative requirements	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Enhance co-operation between customs and non-customs authorities (notably Market Surveillance Authorities, Law Enforcement Authorities, Tax Agencies). This could cover, for example:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
- joint policy elaboration;	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
- operational coordination;	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
- information exchange;	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
- improved enforcement of prohibitions and restrictions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Reforming the EU customs governance to provide for an EU layer that could, for example, deal with:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
- identification of risk priorities at policy and political level;	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
- EU-wide risk management;	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
- information technology management;	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
- training of customs officers;	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
- financing of customs equipment,;	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
- EU crisis response.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Providing for a fully-fledged EU customs information environment, with emphasis on, for example:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
- data management capabilities;	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
- simplified provision of data (enabling re-use of data, avoiding duplications, etc.);	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
- streamlined handling of non-customs formalities (building on the concept of “single window”).	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Adapting customs legislation to e-commerce transactions, for example by strengthening supervision of business-to-consumer flows and liability of involved actors for all fiscal and non-fiscal rules	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Integrating the green agenda in the customs agenda and traders behaviours	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Do you have any other suggestions for policy measures to be included in a reform of the Customs Union?

500 character(s) maximum

If new policy measures were introduced, can you please provide an estimation of the magnitude of the impact that each option would entail for you or your organisation?

	High positive impact	Limited positive impact	High negative impact	Limited negative impact	No impact
Better cooperation of customs and non-customs authorities for better risk management, including reinforced advance cargo information and operational coordination	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Partnership with reliable and trusted traders that can use commercial information instead of burdensome administrative requirements to comply with customs obligations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Reforming the EU customs governance to provide for an EU layer	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Providing for a single EU customs information environment, with emphasis on, for example data and the concept of single window	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Adapting customs legislation to e-commerce transactions, for example by strengthening supervision of business-to-consumer flows and liability of involved actors for all fiscal and non-fiscal rules	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Integrating the green agenda in the customs agenda and traders behaviours	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please Explain

500 character(s) maximum

Contact

[Contact Form](#)