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NOTE

From:	General Secretariat of the Council
To:	Delegations
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Subject:	Proposal for a Regulation of the European Parliament and of the Council establishing the 'Customs' Programme for cooperation in the field of customs - Partial mandate for negotiations with the European Parliament

Delegations will find in the annex the Presidency compromise text of the above Proposal with a view to reaching a partial mandate for negotiations with the European Parliament.

Proposal for a

Regulation of the European Parliament and of the Council establishing, as part of the Integrated Border Management Fund, the instrument for financial support for customs control equipment

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 33, 114, and 207 thereof,

Having regard to the proposal from the European Commission,
After transmission of the draft legislative act to the national parliaments,
Having regard to the opinion of the European Economic and Social Committee¹,
Acting in accordance with the ordinary legislative procedure,

Whereas:

- (1) The 2140 customs offices² that are present over the external borders of the European Union need to be properly equipped to ensure the operation of the customs union. The need for adequate customs controls with equivalent results is ever more pressing not only by reason of the traditional function of customs to collect revenue but also increasingly by the necessity to significantly reinforce the control of goods entering and exiting Union's external borders in order to ensure both safety and security. However, at the same time, those controls on the movement of goods across the external borders should not impair but rather facilitate legitimate trade with third countries.

¹ OJ C , p.

² Annex of the Annual 2016 Report of the Customs Union Performance available on:
https://ec.europa.eu/info/publications/annual-activity-report-2016-taxation-and-customs-union_en.

- (2) There is currently an imbalance in the performance of customs control by Member States. This imbalance is due both to geographic differences between Member States and in their respective capacities and resources. The ability of Member States to react to challenges generated by the constantly evolving global business models and supply chains depend not only on the human component but also on the availability of modern and reliable customs control equipment. The provision of equivalent customs control equipment is therefore an important element in addressing the existing imbalance. It will improve equivalence in the performance of customs controls throughout Member States and thereby avoid the diversion of the flows of goods towards the weakest points.
- (3) Member States have repeatedly expressed the need for financial support and requested an in-depth analysis of the equipment needed. In its conclusions³ on customs funding on 23 March 2017, the Council invited the Commission to "evaluate the possibility of funding technical equipment needs from future Commission financial programmes and improve coordination and (...) cooperation between Customs Authorities and other law enforcement authorities for funding purposes".
- (4) Under Regulation (EU) No 952/2013 of the European Parliament and of the Council⁴, customs controls are to be understood not only as the supervision of customs legislation but also other legislation governing the entry, exit, transit, movement, storage and end-use of goods moved between the customs territory of the Union and countries or territories outside that territory, and the presence and movement within the customs territory of the Union of non-Union goods and goods placed under the end-use procedure. Such other legislation empowering customs authorities with specific tasks of control includes provisions on taxation, in particular as regards excise duties and value added tax, on the external aspects of the internal market, on the common trade policy and other common Union policies having a bearing on trade, on the overall supply chain security and on the protection of the financial and economic interests of the Union and its Member States.

³ <https://www.consilium.europa.eu/media/22301/st09581en17-vf.pdf> and <http://data.consilium.europa.eu/doc/document/ST-7586-2017-INIT/en/pdf>.

⁴ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

- (5) Supporting the creation of an adequate and equivalent level of results of customs controls at the Union's external borders allows maximising the benefits of the customs union. A dedicated Union intervention for customs control equipment correcting current imbalances would moreover contribute to the overall cohesion between Member States. Such a dedicated fund would address the needs of all types of borders: sea, air, land, rail and postal hubs. In view of the challenges facing the world, in particular the continued need to protect the financial and economic interests of the Union and its Member States while easing the flow of legitimate trade, the availability of modern and reliable control equipment at the external borders is indispensable.
- (6) It is therefore opportune to establish a new Instrument for financial support for customs control equipment aimed at all types of borders.
- (7) As customs authorities of the Member States have been taking up an increasing number of responsibilities, which often extend to the field of security and take place at the external border, ensuring equivalence in carrying out border control and customs control at the external borders needs to be addressed by providing adequate Union financial support to the Member States. It is equally important to promote inter-agency cooperation at Union borders as regards controls of goods and controls of persons among the national authorities in each Member State that are responsible for border control or for other tasks carried out at the border.
- (8) It is therefore necessary to establish an Integrated Border Management Fund ('the Fund').
- (9) Due to the legal particularities applicable to Title V of the TFEU as well as the different applicable legal bases regarding the policies on external borders and on customs control, it is not legally possible to establish the Fund as a single instrument.

- (10) The Fund should therefore be established as a comprehensive framework for Union financial support in the field of border management comprising the Instrument for financial support for customs control equipment ('the Instrument') established by this Regulation as well as the instrument for financial support for border management and visa established by Regulation (EU) No .../... of the European Parliament and of the Council⁵.
- (11) This Regulation lays down a financial envelope for the Instrument, which is to constitute the prime reference amount, within the meaning of point 17 of the Interinstitutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management⁶, for the European Parliament and the Council during the annual budgetary procedure.
- (12) Regulation (EU, Euratom) [2018/XXX] of the European Parliament and of the Council⁷ (the 'Financial Regulation') applies to this Instrument. It lays down rules on the implementation of the Union budget, including the rules on grants.
- (13) Regulation (EU) [2018/XXX] of the European Parliament and of the Council⁸ establishes the "Customs" programme for cooperation in the field of customs to support the customs union and customs authorities. In order to preserve the coherence and horizontal coordination of cooperation actions, it is appropriate to implement all of them under one single legal act and set of rules. Therefore, only the purchase, maintenance and upgrade of the eligible customs control equipment should be supported under this Instrument while the Customs programme for cooperation in the field of customs should support related actions, such as cooperation actions for the assessment of needs or training relating to the equipment concerned.

⁵ COM(2018) 473.

⁶ Interinstitutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management (OJ C 373, 20.12.2013, p. 1).

⁷ COM(2016) 605.

⁸ COM(2018) 442.

- (14) In addition, and where appropriate, the Instrument should also support the purchase or upgrade of customs control equipment for testing new pieces or new functionalities in operational conditions before Member States start large-scale purchases of such new equipment. Testing in operational conditions should follow up in particular on the outcomes of research of customs control equipment in the framework of Regulation (EU) [2018/XXX]⁹.
- (15) Most customs control equipment may be equally or incidentally fit for controls of compliance with other legislation, such as provisions on border management, visa or police cooperation. The Integrated Border Management Fund has therefore been conceived as two complementary instruments with distinct but coherent scopes for the purchase of equipment. On the one hand, the instrument for border management and visa established by Regulation [2018/XXX]¹⁰ will only financially support equipment of which the primary aim or effect is border controls, but will also allow its use for additional purposes such as customs controls. On the other hand, the instrument for financial support for customs control equipment established by this Regulation will only financially support equipment of which the primary aim or effect is customs controls but will also allow its use for additional purposes such as border controls and security. This distribution of roles will foster inter-agency cooperation as a component of the European integrated border management approach, as referred to in Article 4(e) of Regulation (EU) 2016/1624¹¹, thereby enabling customs and border authorities to work together and maximising the impact of the Union budget through co-sharing and inter-operability of control equipment.
- (16) By way of derogation from the Financial Regulation, funding of an action by several Union programmes or instruments should be possible in order to allow and support, where appropriate, cooperation and interoperability across domains. However, in such cases, the contributions may not cover the same costs in accordance with the principle of prohibition of double funding established by the Financial Regulation.

⁹ COM(2018) 435.

¹⁰ COM(2018) 473.

¹¹ Regulation (EU) 2016/1624 of the European Parliament and of the Council of 14 September 2016 on the European Border and Coast Guard and amending Regulation (EU) 2016/399 of the European Parliament and of the Council and repealing Regulation (EC) No 863/2007 of the European Parliament and of the Council, Council Regulation (EC) No 2007/2004 and Council Decision 2005/267/EC (OJ L 251, 16.9.2016, p. 1).

- (17) In view of the rapid evolution of customs priorities, threats and technologies, work programmes should not span over long periods of time. At the same time, the need to establish annual work programmes increases the administrative burden for both the Commission and Member States without it being necessary for the implementation of the Instrument. Against that backdrop, work programmes should in principle cover more than one budgetary year, but not more than three.
- (18) In order to ensure uniform conditions for the implementation of the work programme under this Regulation, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) 182/2011 of the European Parliament and of the Council¹².
- (19) Although central implementation is indispensable in order to achieve the specific objective of ensuring equivalent results of customs controls, given the technical nature of this Instrument, preparatory work is required at technical level. Therefore, implementation should be supported by assessments of needs that are dependent on national expertise and experience through the involvement of customs administrations of the Member States. Those assessments of needs should be based on a clear methodology including a minimum number of steps ensuring the collection of the required information.
- (20) To ensure regular monitoring and reporting, a proper framework for monitoring the results achieved by the Instrument and actions under it should be put in place. Such monitoring and reporting should be based on indicators measuring the effects of the actions under the Instrument. Reporting requirements should include some information on customs control equipment beyond a certain cost threshold. This information should be distinguished from the information provided to the general public and media in order to promote the actions and the results of the programme referred to in Article 16.

¹² Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).

- (21) Pursuant to paragraph 22 and 23 of the Inter-institutional agreement for Better Law-Making of 13 April 2016¹³, there is a need to evaluate this Instrument on the basis of information collected through specific monitoring requirements, while avoiding overregulation and administrative burdens, in particular on Member States. These requirements, where appropriate, can include measurable indicators, as a basis for evaluating the effects of the Instrument on the ground. In addition to the mid-term and final programme evaluations, annual Progress Reports should be issued as well to monitor and report on the programme implementation.
- (22) In order to respond appropriately to evolving policy priorities, threats and technologies, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of amending the list of indicators to measure the achievement of the specific objectives. It is of particular importance that the Commission carries out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

¹³ Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making of 13 April 2016 (OJ L 123, 12.5.2016, p. 1).

(23) In accordance with the Financial Regulation, Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council¹⁴, Council Regulation (Euratom, EC) No 2988/95¹⁵, Council Regulation (Euratom, EC) No 2185/96¹⁶ and Regulation (EU) 2017/1939¹⁷, the financial interests of the Union are to be protected through proportionate measures, including the prevention, detection, correction and investigation of irregularities and fraud, the recovery of funds lost, wrongly paid or incorrectly used and, where appropriate, the imposition of administrative sanctions. In particular, in accordance with Regulation (EU, Euratom) No 883/2013 and Regulation (Euratom, EC) No 2185/96, the European Anti-Fraud Office (OLAF) may carry out administrative investigations, including on-the-spot checks and inspections, with a view to establishing whether there has been fraud, corruption or any other criminal offences affecting the financial interests of the Union. In accordance with Regulation (EU) 2017/1939, the European Public Prosecutor's Office (EPPO) may investigate and prosecute fraud and other illegal activities affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council¹⁸. In accordance with the Financial Regulation, any person or entity receiving Union funds is to fully cooperate in the protection of the Union's financial interests, to grant the necessary rights and access to the Commission, OLAF, the EPPO and the European Court of Auditors and to ensure that any third parties involved in the implementation of Union funds grant equivalent rights.

¹⁴ Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L248, 18.9.2013, p. 1).

¹⁵ Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ L 312, 23.12.95, p.1).

¹⁶ Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities (OJ L292, 15.11.96, p.2).

¹⁷ Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L283, 31.10.2017, p.1).

¹⁸ Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).

- (24) Horizontal financial rules adopted by the European Parliament and the Council on the basis of Article 322 of the Treaty on the Functioning of the European Union apply to this Regulation. These rules are laid down in the Financial Regulation and determine in particular the procedure for establishing and implementing the budget through grants, procurement, prizes, indirect implementation, and provide for checks on the responsibility of financial actors. Rules adopted on the basis of Article 322 TFEU also concern the protection of the Union's budget in case of generalised deficiencies as regards the rule of law in the Member States, as the respect for the rule of law is an essential precondition for sound financial management and effective EU funding.
- (25) The types of financing and the methods of implementation under this Regulation should be chosen on the basis of their ability to achieve the specific objective of the actions and to deliver results, taking into account, in particular, the costs of controls, the administrative burden, and the expected risk of non-compliance. This should include consideration of the use of lump sums, flat rates and unit costs, as well as financing not linked to costs as referred to in Article 125(1) of the Financial Regulation.
- (26) Since the objective of this Regulation, which is to establish a Instrument that supports the customs union and customs authorities, cannot be sufficiently achieved by the Member States alone further to objective imbalances existing at geographical level amongst them, but can rather, by reason of the equivalent level and quality of results of custom controls that a coordinated approach and a centralised funding will help providing, 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 that objective,

HAVE ADOPTED THIS REGULATION:

CHAPTER I
GENERAL PROVISIONS

Article 1

Subject matter

1. This Regulation establishes the Instrument for financial support for customs control equipment ('the Instrument'), as part of the Integrated Border Management Fund ('the Fund') to provide financial support for the purchase, maintenance and upgrade of customs control equipment.
2. Jointly with Regulation [2018/XXX] establishing, as part of the Integrated Border Management Fund, the instrument for financial support for border management and visa¹⁹, this Regulation establishes the Fund.
3. It lays down the objectives of the Instrument, the budget for the period 2021 – 2027, the forms of Union funding and the rules for providing such funding.

Article 2

Definitions

For the purposes of this Regulation, the following definitions shall apply:

- (1) 'customs authorities' means the authorities defined in point (1) of Article 5 of Regulation (EU) 952/2013;
- (2) 'customs controls' means the specific acts defined in point (3) of Article 5 of Regulation (EU) 952/2013;
- (3) 'customs control equipment' means equipment intended primarily for performing customs controls;

¹⁹ COM(2018) 473.

- (4) 'mobile customs control equipment' means any means of transport that, beyond its mobile capacities, is intended itself to be a piece of customs control equipment or is fully equipped with customs control equipment;
- (5) 'maintenance' means preventive, corrective and predictive interventions, including operational and functional checks, servicing, repair and overhaul but excluding upgrading, necessary for retaining or restoring a piece of customs control equipment to its specified operable condition to achieve its maximum useful life;
- (6) 'upgrade' means evolutive interventions necessary for bringing an existing piece of customs control equipment from an outdated to a state-of-the-art specified operable condition.

Article 3

Instrument objectives

1. As part of the Integrated Border Management Fund, the Instrument has the general objective to support the customs union and customs authorities to protect the financial and economic interests of the Union and its Member States, to ensure security and safety within the Union and to protect the Union from unfair and illegal trade while facilitating legitimate business activity.
2. The Instrument has the specific objective of contributing to adequate and equivalent results of customs controls through the purchase, maintenance and upgrade of relevant, state-of-the-art and reliable customs control equipment.

Article 4

Budget

1. The financial envelope for the implementation of the Instrument for the period 2021 – 2027 shall be EUR [1 300 000 000] in current prices.
2. The amount referred to in paragraph 1 may also cover expenses for preparation, monitoring, control, audit, evaluation and other activities for managing the Instrument and evaluating the achievement of its objectives. It may moreover cover expenses relating to the studies, meetings of experts, information and communication actions, in so far as they are related to the objectives of the Instrument, as well as expenses linked to information technology networks focusing on information processing and exchange, including corporate information technology tools and other technical and administrative assistance needed in connection with the management of the Instrument.

Article 5

Implementation and forms of EU funding

1. The Instrument shall be implemented in direct management in accordance with the Financial Regulation.
2. The Instrument may provide funding in any of the forms laid down in the Financial Regulation and in particular by means of grants.
3. When the action supported involves the purchase or upgrade of equipment, the Commission shall set up a coordination mechanism ensuring efficiency and interoperability between all the equipment purchased with the support of Union programmes and instruments.

CHAPTER II

ELIGIBILITY

Article 6

Eligible actions

1. In order for actions to be eligible for funding under this Instrument, the actions must comply with the following requirements:
 - (a) implement the objectives referred to in Article 3;
 - (b) support the purchase, maintenance and upgrade of customs controls equipment that has one or more of the following customs control purposes:
 - (1) non-intrusive inspection;
 - (2) indication of hidden objects on humans;
 - (3) radiation detection and nuclide identification;
 - (4) analysis of samples in laboratories;
 - (5) sampling and field analysis of samples;
 - (6) handheld search;
 - (7) other types of innovative non-intrusive detection technology equipment.
2. In duly justified cases, the actions may also cover the purchase, maintenance and upgrade of customs controls equipment for testing new pieces or new functionalities in operational conditions.
3. Customs control equipment financed under this Instrument may be used for purposes additional to customs controls, including for control of persons in support of the national border management authorities and investigation.

Annex 1 lays down an indicative list of customs control equipment that may be used to achieve the customs control purposes referred to in points (1) to (6).

Article 7

Eligible entities

By way of derogation from Article 197 of the Financial Regulation, the eligible entities shall be the customs authorities of Member States where they provide the information necessary for the assessments of needs as set out in Article 11(3).

Article 8

Co-financing rate

1. The Instrument may finance up to 80% of the total eligible costs of an action.
2. Any funding in excess of that ceiling shall only be granted in duly justified exceptional circumstances.

Article 9

Eligible costs

The following costs shall not be eligible for funding under the Instrument:

- (a) costs related to the purchase of land;
- (b) costs relating to infrastructure, such as buildings or outdoor facilities, as well as to furniture;
- (c) costs associated with electronic systems, with the exception of software directly necessary to use the customs control equipment and related costs to ensure their mutual integration or interlinking;
- (d) costs of networks, such as secured or unsecured communication channels, or subscriptions;
- (e) costs of transport means, such as vehicles, aircrafts or ships, with the exception of mobile customs control equipment;
- (f) costs of consumables, including reference or calibration material, for customs control equipment;
- (g) costs relating to personal protective equipment.

CHAPTER III

GRANTS

Article 10

Award, complementarity and combined funding

1. Grants under the Instrument shall be awarded and managed in accordance with Title VIII of the Financial Regulation.
2. In accordance with Article 195(f) of the Financial Regulation, grants shall be awarded without a call for proposals to the eligible entities referred to in Article 7.
3. By way of derogation from Article 191 of the Financial Regulation, an action that has received a contribution from the Customs programme for cooperation in the field of customs established by Regulation (EU) [2018/XXX]²⁰ or from any other Union programme may also receive a contribution under the Instrument, provided that the contributions do not cover the same costs. The rules of each contributing Union programme shall apply to its respective contribution to the action. The cumulative funding shall not exceed the total eligible costs of the action and the support from the different Union programmes may be calculated on a pro-rata basis in accordance with the documents setting out the conditions for support.

CHAPTER IV

PROGRAMMING, MONITORING AND EVALUATION

Article 11

Work programme

1. The Instrument shall be implemented by work programmes referred to in Article 110(2) of the Financial Regulation.

²⁰ COM(2018) 442.

2. The work programmes shall be adopted by the Commission by means of an implementing act. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 15.
3. The preparation of the work programmes referred to in paragraph 1 shall be supported by an assessment of needs, which shall consist of the following at a minimum:
 - (a) a common categorisation of border crossing points;
 - (b) a description of available customs control equipment;
 - (c) a common list of customs control equipment that should be available by reference to the category of border crossing points, and
 - (d) an estimate of financial needs.

The assessment of needs shall result from actions carried out under the Customs 2020 programme established by Regulation (EU) No 1294/2013 of the European Parliament and of the Council²¹ or under the Customs programme for cooperation in the field of customs established by Regulation (EU) [2018/XXX]²² and shall be updated when necessary and at a minimum every 3 years.

Article 12

Monitoring and reporting

1. Indicators to report on progress of the Instrument towards the achievement of the general and specific objectives set out in Article 3 are set out in Annex 2.

²¹ Regulation (EU) No 1294/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision No 624/2007/EC (OJ L 347, 20.12.2013, p. 209).

²² COM(2018) 442.

2. To ensure effective assessment of progress of the Instrument towards the achievement of its objectives, the Commission is empowered to adopt delegated acts in accordance with Article 14 to amend Annex 2 to review or complement the indicators where considered necessary and to supplement this Regulation with provisions on the establishment of a monitoring and evaluation framework.
3. The performance reporting system shall ensure that data for monitoring the implementation and results of the Instrument are collected efficiently, effectively, and in a timely manner. To that end, proportionate reporting requirements shall be imposed on recipients of Union funds.
4. The reporting requirements referred to in paragraph 3 shall include the annual communication to the Commission of the following information where the cost of a piece of customs control equipment exceeds EUR 10 000 exclusive of taxes:
 - (a) a detailed list of the customs control equipment financed under the Instrument;
 - (b) information on the use of the customs control equipment and the related results.

Article 13

Evaluation

1. Evaluations shall be carried out in a timely manner to feed into the decision-making process.
2. The interim evaluation of the Instrument shall be performed once there is sufficient information available about the implementation of the Instrument, but no later than four years after the start of the implementation of the Instrument.
3. At the end of the implementation of the Instrument, but no later than four years after the end of the period specified in Article 1, a final evaluation of the Instrument shall be carried out by the Commission.

4. The Commission shall communicate the conclusions of the evaluations, accompanied by its observations, to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions.

CHAPTER V

EXERCISE OF THE DELEGATION AND COMMITTEE PROCEDURE

Article 14

Exercise of the delegation

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.
2. The power to adopt delegated acts referred to in Articles 6(3) and 12(2) shall be conferred on the Commission until 31 December 2028.
3. The delegation of power referred to in Articles 6(3) and 12(2) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal* of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.
4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016.
5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

6. A delegated act adopted pursuant to Articles 6(3) and 12(2) shall enter into force if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Article 15

Committee procedure

1. The Commission shall be assisted by the “Customs Programme Committee” referred to in Article 18 of Regulation (EU) [2018/XXX]²³.
2. Where reference is made to this paragraph, Article 5 of Regulation (EU) 182/2011 shall apply.

CHAPTER VI

TRANSITIONAL AND FINAL PROVISIONS

Article 16

Information, communication and publicity

1. The recipients of Union funding shall acknowledge the origin and ensure the visibility of the Union funding (in particular when promoting the actions and their results) by providing coherent, effective and proportionate targeted information to multiple audiences, including the media and the public.
2. The Commission shall implement information and communication actions relating to the Instrument, and its actions and results. Financial resources allocated to the Instrument shall also contribute to the corporate communication of the political priorities of the Union, as far as they are related to the objectives referred to in Article 3.

²³ COM(2018) 442.

Article 17

Transitional provisions

If necessary, appropriations may be entered in the budget beyond 2027 to cover the expenses provided for in Article 4(2), to enable the management of actions not completed by 31 December 2027.

Article 18

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.
Done at Brussels,

For the European Parliament *For the Council*
The President *The President*

ANNEX 1

Indicative list of customs control equipment in relation to customs control purpose referred to in Article 6(1)(b)

CUSTOMS CONTROL PURPOSE	CUSTOMS CONTROL EQUIPMENT	
	CATEGORY	APPLICATION
Non-intrusive inspection	X-Ray scanner - High energy	Containers, trucks, rail wagons
	X-ray scanner - Low energy	Pallets, boxes and parcels
		Passenger baggage
	X-ray backscatter	Containers
		Trucks
		Vehicles
	Other	Automatic Number Plate / Container Recognition Systems
		Vehicle weighting scales
		Forklifts and similar mobile customs control equipment
Indication of hidden objects on humans ²⁴	X-ray backscatter portal	Mainly used in airports to detect hidden objects on humans (drugs, explosives, cash)
	Body scanner	
Radiation detection and nuclide identification	Radiological and Nuclear Detection	Personal Radiation Monitor/detector (PRM)
		Handheld Radiation detector
		Isotope Identification Device (RIID)
		Radiation Portal Monitor (RPM)
		Spectrometric Portal Monitor for isotope identification (SPM)

²⁴ Subject to applicable legislative provisions and other recommendations as regards the protection of health and the respect of privacy.

CUSTOMS CONTROL PURPOSE	CUSTOMS CONTROL EQUIPMENT	
Analysis of samples in laboratories	Identification, quantification and verification of all possible goods	Gas and liquid chromatography (GC, LC, HPLC...)
		Spectrometry and techniques combined with spectrometry (IR, Raman, UV-VIS, Fluorescence, GC-MS...)
		X-Ray equipment (XRF...)
		NMR spectrometry and Stable isotope analyses
		Other laboratory equipment (AAS, Distillation Analyser, DSC, Electrophoresis, Microscope, LSC, Smoking machine...)
CUSTOMS CONTROL PURPOSE	CUSTOMS CONTROL EQUIPMENT	
	CATEGORY	APPLICATION
Sampling and field analysis of samples	Trace detection based on Ion Mobility Spectrometry (IMS)	Portable equipment to screen traces of specific threat materials
	Canine trace detection	Applied to a range of risks on small and larger objects
	Sampling	Tools to take samples, fume hood, glovebox
	Mobile laboratories	Vehicle fully housing equipment for field analysis of samples
	[Analysis of organic materials, metals and alloys] Handheld detectors	Chemical colorimetric tests
		Raman spectroscopy
		Infrared spectroscopy
		X-ray fluorescence
		Gas detectors for containers

CUSTOMS CONTROL PURPOSE	CUSTOMS CONTROL EQUIPMENT	
Handheld search	Personal hand tools	Pocket tools
		Mechanics tool kit
		Telescoping mirror
	Devices	Endoscope
		Stationary or handed metal detector
		Cameras to check the under-side of vehicles
		Ultrasonic device
		Density meter
	Other	Underwater search

ANNEX 2

Indicators

Specific objective: Contribute to equivalent and adequate results of customs controls through the purchase, maintenance and upgrade of relevant, state-of-the-art and reliable customs control equipment.

Equipment available:

- (b) Availability at land Border Crossing Points of customs control equipment meeting agreed standards (by type of equipment)
 - (c) Availability at sea Border Crossing Points of customs control equipment meeting agreed standards (by type of equipment)
 - (d) Availability at air Border Crossing Points of customs control equipment meeting agreed standards (by type of equipment)
 - (e) Availability at postal Border Crossing Points of customs control equipment meeting agreed standards (by type of equipment)
 - (f) Availability at rail Border Crossing Points of customs control equipment meeting agreed standards (by type of equipment)
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