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From:	Presidency
To:	Working Party on Customs Union
Subject:	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 - Presidency compromise text

Delegations will find in the Annex the Presidency compromise text following the discussions at the informal meeting of the members of the Working Party on Customs Union on 3 December 2021 and the comments received with a view to its submission to COREPER.

Changes to the previous document ST 11706/5/21 REV 5 are marked in **bold underlined** for the new text and ~~strikethrough~~ for deletions.

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

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,

¹ OJ C [...], [...], p. [...]

Whereas:

- (1) The Union's international trade is subject to both customs legislation and Union non-customs legislation. The latter is applicable to specific goods in policy areas such as health and safety, the environment, agriculture, fisheries, cultural heritage and market surveillance. One of the main tasks assigned to customs authorities in line with Regulation (EU) No 952/2013 of the European Parliament and of the Council² is to ensure the security and safety of the Union and its residents, and the protection of the environment, where appropriate, in close cooperation with other authorities. The lack of alignment between Union non-customs regulatory formalities and customs regulatory formalities leads to complex and burdensome reporting obligations for traders and inefficient goods clearance processes conducive to error and fraud. To address the fragmented interoperability between customs authorities and partner competent authorities in the management of goods clearance processes and to coordinate action in this area, the Commission and the Member States have taken a number of commitments over the years to develop single window initiatives for the clearance of goods.
- (2) In accordance with Article 4(6) of Decision No 70/2008/EC of the European Parliament and of the Council³, the Member States and the Commission are to endeavour to establish and make operational a framework of single window services. As stated in the final report on Evaluation of the electronic customs implementation in the EU of 21 January 2015⁴, while certain elements of that Decision remain highly relevant, other parts either have been superseded or are not concrete enough to encourage and incentivise further advances, in particular on the single window initiative. Following up on this, the Council Conclusions of 17 December 2014 on Electronic Customs and Single Window Implementation in the European Union⁵ endorsed the Venice Declaration of 15 October 2014⁶ and invited the Commission to present a proposal for the revision of Decision No 70/2008/EC.

² 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).

³ Decision No 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless environment for customs and trade (OJ L 23, 26.01.2008, p. 21).

⁴ Final report prepared by Coffey International Development, Europe Economic Research Ltd and Ramboll Management Consulting on request of the Commission.

⁵ ST16507/14.

⁶ Annex to the Council Conclusions of 17 December 2014.

- (3) On 1 October 2015, the Council adopted Decision (EU) 2015/1947⁷ approving, on behalf of the Union, the Agreement on Trade Facilitation, which entered into force on 22 February 2017. That agreement represents the most extensive effort at trade facilitation and customs reform under the World Trade Organisation. It contains provisions that aim to significantly improve goods clearance and the effective cooperation between customs authorities and other regulatory authorities on trade facilitation and customs compliance issues. In accordance with Article 10(4) of the agreement, members are to endeavour to establish or maintain a single window, enabling traders to submit documentation and/or data requirements for the import, export or transit of goods through a single entry point to the participating authorities or agencies. Where deemed appropriate and where provided for in Union non-customs legislation Member States may also enable traders to submit documentation and/or data requirements for goods entered into temporary storage through this single entry point.
- (4) Trade facilitation, and safety and security, concern all authorities involved in the goods clearance process across Union borders. The rapid rise in international trade has increased the need for better cooperation and coordination among those authorities. The ongoing process of digitalisation allows this situation to be addressed more efficiently by connecting the systems of customs authorities and partner competent authorities and enabling a systematic automated exchange of information between them. As such, the current framework of regulatory compliance is insufficient to support an effective interaction between customs authorities and partner competent authorities, whose systems and procedures are characterised by fragmentation and redundancy. A fully coordinated and efficient goods clearance process requires a streamlined Union regulatory environment for international trade that delivers long-term benefits to the Union and its residents in all policy areas.

⁷ Council Decision (EU) 2015/1947 of 1 October 2015 on the conclusion, on behalf of the European Union, of the Protocol Amending the Marrakesh Agreement establishing the World Trade Organisation (OJ L 284, 30.10.2015, p. 1).

- (5) The EU eGovernment action plan 2016-2020 set out in Commission Communication of 19 April 2016⁸ seeks to increase the efficiency of public services by removing existing digital barriers, reducing the administrative burden and improving the quality of interactions between national administrations. In line with this vision and the wider efforts to simplify and digitalise reporting processes for the international trade in goods, the Commission developed a voluntary pilot project called European Union Customs Single Window Certificates Exchange. This project allows customs authorities to automatically verify compliance with a limited number of non-customs formalities, enabling information to be exchanged between the customs systems of participating Member States and the respective Union non-customs systems managing non-customs formalities. While the project has improved clearance procedures, its voluntary nature clearly limits its potential to generate substantial benefits for customs authorities, partner competent authorities and economic operators.

⁸ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, EU eGovernment Action Plan 2016-2020 - Accelerating the digital transformation of government, COM(2016) 179 final of 19 April 2016.

- (6) To achieve a fully digital environment and an efficient goods clearance process for all parties involved in international trade, it is necessary to establish common rules for a harmonised and integrated European Union Single Window Environment for Customs (EU Single Window Environment for Customs). This environment should include a set of fully integrated electronic services delivered at Union and national level to facilitate information sharing and digital cooperation between customs authorities and partner competent authorities and to streamline goods clearance processes for economic operators. The EU Single Window Environment for Customs should be developed in alignment with the possibilities for trustworthy identification and authentication offered by the eIDAS Regulation⁹ and the once-only principle where appropriate, as reiterated in the Single Digital Gateway Regulation¹⁰. To implement the EU Single Window Environment for Customs, it is necessary to establish, on the basis of the pilot project, a certificates exchange system, the electronic EU Customs Single Window Certificates Exchange System (EU CSW-CERTEX), that interconnects national single window environments for customs and Union non-customs systems managing specific non-customs formalities. It is also necessary to harmonise national single window environments for customs, integrate those environments into the EU Single Window Environment for Customs, and establish a set of rules on digital administrative cooperation within the EU Single Window Environment for Customs.

⁹ Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).

¹⁰ Regulation (EU) 2018/1724 of the European Parliament and of the Council of 2 October 2018 establishing a single digital gateway to provide access to information, to procedures and to assistance and problem-solving services and amending Regulation (EU) No 1024/2012 (OJ L 295, 21.11.2018, p. 1).

- (7) The exchanges of digital information through EU CSW-CERTEX should cover Union non-customs formalities as laid down in the Union non-customs legislation that customs authorities are entrusted to enforce. Union non-customs formalities are all operations which must be carried out by a person **(means a natural person or an economic operator in accordance with definitions in Regulation (EU) No 952/2013)** and/or by a partner competent authority for the international movement of goods, including the movement between Member States when required. Those formalities impose different obligations for the import, export or transit of certain goods, and their verification through customs controls is fundamentally important to the effective functioning of the EU Single Window Environment for Customs. EU CSW-CERTEX should cover digitalised regulatory formalities laid down in Union legislation and managed by partner competent authorities in electronic Union non-customs systems, storing the relevant information from all Member States required for goods clearance. It is therefore appropriate to identify the Union non-customs formalities which should be subject to digital cooperation through EU CSW-CERTEX. Moreover, it is also appropriate to identify the dates by which the specific Union non-custom system covering a Union non-customs formality and the national single window environments for customs should be interconnected to EU CSW-CERTEX. In particular, those dates should reflect the dates established in ~~sectorial~~ **union non-customs** legislation for the fulfilment of the specific Union non-customs formality, in order to allow the fulfilment through the EU Single Window Environment for Customs. In particular, EU CSW-CERTEX should initially cover sanitary and phytosanitary requirements, rules regulating the import of organic products, environmental requirements in relation to fluorinated greenhouse gases and ozone depleting substances, and formalities related to the import of cultural goods.
- (8) EU CSW-CERTEX should facilitate information sharing between the national single window environments for customs and Union non-customs systems. This means that when an economic operator submits a customs declaration or re-export declaration requiring the compliance of Union non-customs formalities, customs authorities and partner competent authorities may automatically and effectively exchange and verify the required information for the customs clearance process. An improved digital cooperation and coordination between customs authorities and partner competent authorities should lead to more integrated, faster and simpler paperless processes for goods clearance and better enforcement of and compliance with Union non-customs formalities.

- (9) The Commission, in collaboration with the Member States, should develop, integrate, deploy and maintain EU CSW-CERTEX. To deliver appropriate and harmonised single window services at Union level for Union non-customs formalities, the Commission should connect the respective Union non-customs systems with EU CSW-CERTEX. Member States should be responsible for connecting their national single window environments for customs with EU CSW-CERTEX.
- (10) Any processing of personal data in EU CSW-CERTEX should facilitate information sharing between the national environments for customs and Union non-customs systems without any storing of personal data. It should also transform data, where necessary, to enable information exchange between both digital domains. The information technology facilities used for data transformation should be located in the Union.
- (11) Depending on the type of non-customs formality, the electronic information to be exchanged through EU CSW-CERTEX might contain different categories of data subjects and their personal data required to lodge the customs declaration or re-export declaration or to apply for supporting documents. Customs declarations or re-export declarations might contain personal data of several categories of data subjects, including exporters, importers, consignees, and additional supply chain actors. Supporting documents might contain the same information for other categories of data subjects, such as consignors, exporters, consignees, importers and licensees. A third category of data subjects whose personal data might be processed in EU CSW-CERTEX includes authorised staff of customs authorities, partner competent authorities or any other certified body, as well as Commission staff and any third party providers acting on its behalf involved in EU CSW-CERTEX operational and maintenance activities.
- (12) Where personal data is processed by two or more entities who jointly determine the purpose and means of processing, those entities should be joint controllers. Since the Commission and the Member State's customs and partner competent authorities are responsible for the functioning of EU CSW-CERTEX, they should be joint controllers of the processing of personal data in EU CSW-CERTEX in accordance with Regulations (EU) 2018/1725¹¹ and (EU) 2016/679 of the European Parliament and of the Council¹².

¹¹ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and

(13) The increased digitalisation of customs and Union non-customs regulatory formalities applicable to international trade has opened up new opportunities for Member States to improve the digital cooperation between customs authorities and partner competent authorities. In pursuit of those opportunities and priorities, several Member States have started to develop frameworks for national single window environments for customs. Those initiatives differ substantially depending on the level of existing customs information technology architecture, priorities and cost structures. It is therefore necessary to require Member States to establish and operate national single window environments for customs for Union non-customs formalities covered by EU CSW-CERTEX, with a minimum set of functionalities allowing the exploitation of all data present in Union non-customs systems used by partner competent authorities. Those environments should constitute the national components of the EU Single Window Environment for Customs, enabling electronic information sharing and collaboration between customs authorities, partner competent authorities and economic operators to ensure compliance with and efficient enforcement of customs legislation and Union non-customs formalities covered by EU CSW-CERTEX. In line with this objective, the national single window environments for customs should enable the automated verification by customs authorities of formalities in respect of which data is transmitted from the respective Union non-customs system through EU CSW-CERTEX. The national single window environments for customs should also allow partner competent authorities to monitor and control the quantities of authorised goods ('quantity management') that have been released by customs authorities through the Union. This should be ensured by providing the necessary clearance information to the Union non-customs systems through EU CSW-CERTEX. In practical terms, quantity management at Union level is necessary to enable a better enforcement of non-customs regulatory formalities by automatically and consistently monitoring the consumption of authorised quantities for the release of goods, avoiding their overuse or mishandling.

repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

- ¹² Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

- (14) To further simplify goods clearance processes for economic operators, the national single window environments for customs should become a single channel that could be used by economic operators to communicate with customs authorities and partner competent authorities. However, those environments should not limit or hinder any other form of collaboration between partner competent authorities and customs authorities. The Union non-customs formalities subject to this additional facilitation measure are a subset of the overarching formalities covered by EU CSW-CERTEX. The Commission should identify those formalities progressively by assessing the fulfilment of a set of criteria relevant to trade facilitation, taking into account their legal and technical feasibility. In order to further enhance trade facilitation, it should be possible to use the national single window environments for customs as a platform for coordinating controls between customs authorities and partner competent authorities in line with Article 47(1) of Regulation (EU) No 952/2013.
- (15) Each Member State should designate one or more competent authorities to act as the controller of the data processing operations taking place within its single window environment for customs. The data processing operations should be performed in accordance with Regulation (EU) 2016/679. Given that some of the data originating from the national single window environment for customs is to be exchanged with Union non-customs systems through EU CSW-CERTEX, each Member State should be required to notify the Commission in case of any personal data breach compromising the security, confidentiality, availability or integrity of the personal data processed within its environment that affects other Member States.

- (16) A fully coordinated goods clearance process requires procedures that support digital cooperation and information sharing between customs authorities, partner competent authorities and economic operators to fulfil and enforce Union non-customs formalities covered by EU CSW-CERTEX. In this context, interoperability means the capability to run these processes seamlessly across customs and non-customs systems and domains without losing the context or meaning of the data exchanged. To enable a fully automated verification of Union non-customs formalities, EU CSW-CERTEX should ensure technical interoperability as well as consistent meaning. It is important to align customs and non-customs terminology to ensure that the exchanged data and information is preserved and understood throughout the exchanges between Union non-customs systems and national single window environments for customs. In addition, to ensure a harmonised enforcement of Union non-customs formalities across the Union, EU CSW-CERTEX should identify the customs procedure or re-export for which the supporting document can be used based on the administrative decision indicated by the partner competent authority in the supporting document. From a technical perspective, EU CSW-CERTEX should make customs and non-customs data compatible by transforming their format or structure where necessary, without changing their content.

- (17) In view of the Union non-customs formalities covered, EU CSW-CERTEX should serve several purposes. It should make available the relevant data to customs authorities to better enforce Union non-customs regulatory policies through the automated verification of those formalities. It should provide the relevant data to partner competent authorities to monitor and determine the remaining quantity of authorised goods not written off by customs in the clearance of other consignments. It should also support the implementation of the ‘one-stop shop’ principle for the performance of controls referred to in Article 47(1) of Regulation (EU) No 952/2013, by facilitating the integration of customs and Union non-customs procedures for a fully automated goods clearance process. Some legal acts of the Union may require data transfers between national customs systems and the information and communication system established in the relevant act. EU CSW-CERTEX should therefore permit any automated data sharing between customs authorities and partner competent authorities where required by those acts, without limiting the cooperation only to those data exchanges. Member states may use all EU CSW-CERTEX functionalities for a fully automated fulfilment of formalities and any other automated data transfer between customs authorities and the relevant partner competent authorities required by Union legislation establishing Union non-customs formalities.
- (18) To establish a single communication channel with the authorities involved in goods clearance, the national single window environments for customs should allow economic operators to submit the necessary data required by customs legislation and Union non-customs legislation at a single point and receive the electronic feedback of any related information from the authorities involved directly from that point. Such feedback may include notifications of customs decisions. The single communication channel should be used only for the Union non-customs formalities covered by EU CSW-CERTEX and identified as suitable for additional facilitation measures.

- (19) There is a significant overlap between the data included in the customs declaration or re-export declaration and the data included in the supporting documents required for the Union non-customs formalities listed in the Annex. To enable the re-use of data so that economic operators do not need to provide the same data more than once, it is necessary to reconcile and rationalise the data requirements for customs and the Union non-customs formalities covered by EU CSW-CERTEX. The Commission should therefore identify the data elements included in both the customs declaration or re-export declaration and in the supporting documents required for the Union non-customs formalities listed in the Annex **(common data set)**. The Commission should also identify the data elements that are required only by Union non-customs legislation ('partner competent authority data set(s)'). The common data set, the partner competent authority data set(s) and the data set required only by customs should constitute an integrated data set including all clearance related information needed to fulfil the customs and Union non-customs formalities covered by EU CSW-CERTEX.
- (20) To allow economic operators to fulfil customs and non-customs formalities affecting the same goods movements, the national single window environments for customs may enable them to submit all data required by multiple regulatory authorities for placing the goods under customs procedures or re-exports through an integrated data set. Depending on the specific Union non-customs formality, it should be possible to submit such data at different points in time, and together with the customs declaration or re-export declaration lodged prior to the expected presentation of the goods to customs authorities, in accordance with Article 171 of Regulation (EU) No 952/2013. The national single window environments for customs should use the integrated data set to transmit the common and the partner competent authority data set to EU CSW-CERTEX, and the common and the specific data required by customs to customs authorities.

- (21) To transmit the information provided by the economic operators at the national single window environments for customs to all authorities concerned, EU CSW-CERTEX should enable the necessary exchanges of information between the customs and non-customs domains. In particular, EU CSW-CERTEX should receive the data required for fulfilling the applicable Union non-customs formalities from the national single window environments for customs and distribute it to the respective Union non-customs system. This exchange should enable partner competent authorities to review the information transmitted to the respective Union non-customs systems and take their -decisions that should be forwarded to customs authorities via EU CSW-CERTEX. Customs authorities, in turn, should ~~make~~ communicate this information ~~available~~ to the economic operators through the national single window environments for customs. The EORI number should be used as the identifier for sharing and cross-referencing the information related to these exchanges.
- (22) In accordance with Article 9 of Regulation (EU) No 952/2013, an EORI number is assigned to each economic operator engaged in customs operations as an identifier for all dealings with customs authorities in the Union. The Commission maintains a central EORI system to store and handle EORI related data. To facilitate collaboration between the different authorities involved in the goods clearance process, partner competent authorities should have access to the EORI system to validate the EORI number that they can request from economic operators in the context of their formalities.
- (23) Close cooperation between the Commission and the Member States is essential to coordinate all activities associated with the effective functioning of the EU Single Window Environment for Customs. Given the broad and diverse scope of those activities, it is necessary for each Member State to designate a competent authority as national contact point for the Commission for all matters relating to the implementation of this Regulation, and may promote cooperation at national level, while ensuring system interoperability. The Commission may provide coordination where necessary, and help ensure the efficient enforcement of Union non-customs formalities.

- (24) The development of the EU Single Window Environment for Customs entails various implementation costs. It is important to allocate those costs between the Commission and the Member States in the most appropriate way depending on the type of services provided. The Commission should incur costs related to the development, maintenance and operation of the central component of the EU Single Window Environment for Customs, EU CSW-CERTEX, and its interfaces with Union non-customs systems. The Member States should incur costs related to their role in ensuring interfaces with EU CSW-CERTEX and developing, maintaining and operating the national single window environments for customs.
- (25) Detailed planning is required to progressively integrate various Union non-customs formalities from diverse policy areas into EU CSW-CERTEX. To that end, the Commission should prepare a work programme to incorporate those formalities into EU CSW-CERTEX and to develop connections between the Union non-customs systems processing those formalities and EU CSW-CERTEX. The main objective of the work programme should be to support the operational requirements and implementation timeline of these activities, with particular consideration to the IT developments required in, inter alia, the national single window environments for customs. The work programme should be reviewed regularly to assess overall progress in applying the provisions of this Regulation.
- (26) The Commission should regularly monitor the functioning of the EU Single Window Environment for Customs, taking also into account information relevant for the monitoring purposes provided by the member States on, inter alia, the functioning on their national single window environments for customs. The Commission should regularly evaluate the performance of EU CSW-CERTEX and to ensure the efficient enforcement of Union non-customs formalities covered by EU CSW-CERTEX. The Commission should submit regular assessment reports on the functioning of the EU Single Window Environment for Customs to the European Parliament and to the Council. Those reports should take stock of progress, identify areas for improvement and propose recommendations for the future in light of progress made towards an improved digital collaboration between customs authorities and partner competent authorities involved in goods clearance to ensure simplified processes for economic operators and the efficient enforcement of Union non-customs formalities. Those reports should also take into account relevant information provided by Member States on, inter alia, their national single window environments for customs.

(27) The demand for development of new IT system or amendments of existing IT systems stemming from Union law and policies is high and ongoing, thus putting pressure on customs and IT departments in particular. This Regulation bridges the gaps between customs and partner competent authorities, and provides a framework for digital collaboration which needs to be implemented by both sides. Therefore, in order to improve the planning, Member States are encouraged to perform impact assessments on their national systems, processes and planning as soon as IT developments are considered, and to provide such information to contribute to the expertise which the Commission gathers prior to the adoption of delegated acts and in the preparation of draft implementing acts. In particular, in order to ensure that implementation timelines are set realistically.

(28) To ensure an efficient and effective functioning of the EU Single Window Environment for Customs, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union (TFEU) should be delegated to the Commission in respect of amendments to the list of Union non-customs formalities covered by EU CSW-CERTEX; specification of the data elements to be exchanged through EU CSW-CERTEX and identification of the data elements that are common to both the customs declaration or re-export declaration and for the supporting documents required for the Union non-customs formalities listed in the Annex together with the partner competent authority data set for each of the relevant Union act applicable to Union non-customs formalities integrated into EU CSW-CERTEX. The Commission also determines the dates when the respective Union non-customs systems and the national single window environments for customs should be connected with EU CSW-CERTEX at the latest. Those dates should be established considering two elements: first, the dates by which certain obligations from ~~sectorial~~ **union non-customs** legislation are to be fulfilled, in order to ensure that the EU Single Window Environment for customs can be used for that purpose; second, the deployment windows which are commonly used for customs systems. Member States might connect certain Union non-customs systems and the national single window environment for customs with EU CSW-CERTEX earlier than are the dates laid down in the Annex. 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 of 13 April 2016 on Better Law-Making¹³. 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.

To ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission as regards the establishment of the respective responsibilities of the joint controllers for compliance with the obligations under Regulations (EU) 2016/679 and (EU) 2018/1725; adoption of specific rules for the information exchange to be processed through EU CSW-CERTEX, including, where appropriate, any specific rules to ensure the protection of personal data; determining the Union non-customs formalities integrated into EU CSW-CERTEX that may be subject to additional digital cooperation; adoption of procedural arrangements for the additional exchanges of information processed through EU CSW-CERTEX, including, where appropriate, any specific rules governing the protection of personal data and adoption of a work programme to support the implementation of the provisions related to the connection of the relevant Union non-customs systems to EU CSW-CERTEX and the integration of the respective Union non-customs formalities. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council¹⁴.

¹⁴ 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).

- (29) Regulation (EU) No 952/2013 should be amended so as to integrate the EU Single Window Environment for Customs into the concept of customs legislation, and to better integrate customs and Union non-customs procedures by enabling them to run simultaneously. Firstly, since this Regulation puts in place a mechanism for customs authorities to enforce regulatory formalities affecting the goods clearance process, it is necessary to include it and its supplementing and implementing provisions in the definition of customs legislation set out in point 2 of Article 5 of Regulation (EU) No 952/2013. This approach is in line with Article 3 of Regulation (EU) No 952/2013, which entrusts customs authorities with the task of ensuring the security and safety of the Union and its residents in close cooperation with other authorities where appropriate, while facilitating trade. Secondly, Article 163(1) of Regulation (EU) No 952/2013 stipulates that the supporting documents required to apply the provisions governing the relevant customs procedure or re-export are to be in the declarant's possession and at the disposal of the customs authorities at the time when the customs declaration or re-export declaration is lodged. Since customs authorities will be able to obtain through EU CSW-CERTEX the necessary data associated with Union non-customs formalities, this obligation should be deemed to be fulfilled, and Article 163(1) of Regulation (EU) No 952/2013 should therefore be amended accordingly.
- (30) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on 20/11/2020.
- (31) The integration of Union non-customs formalities into EU CSW-CERTEX requires implementing new information technology infrastructure to establish connections between the national single window environments for customs and Union non-customs systems, identifying the data to be exchanged, and developing technical and functional specifications. The timing needed to advance these developments at Union and national level should therefore be taken into consideration for the application of this Regulation. Furthermore, the implementation of additional digital cooperation measures is expected to take substantially longer as it requires prior identification of the Union non-customs formalities concerned together with the relevant technical developments. It is therefore necessary to defer the application of certain provisions of this Regulation.

(32) Since the objectives of this Regulation, namely the improved enforcement of Union regulatory requirements across Union borders and facilitation of international trade, cannot be sufficiently achieved by the Member States alone due to the inherently transnational nature of the movement of goods across borders and its complexity, but can rather 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 set out in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives,

HAVE ADOPTED THIS REGULATION:

Chapter I

General provisions

Article 1

Subject matter

This Regulation establishes a European Union Single Window Environment for Customs that provides an integrated set of interoperable electronic services at Union and national level through the European Union Customs Single Window Certificates Exchange System to support interaction and information exchange between the national single window environments for customs and the Union non-customs systems referred to in the Annex.

It lays down rules for the national single window environments for customs and rules on digital administrative cooperation and information sharing within the European Union Single Window Environment for Customs.

Article 2

Definitions

For the purposes of this Regulation, in addition to the definitions in Article 5, points (1), (2), (4), (5), (8), (12), (13), (15) and (16) of Regulation (EU) No 952/2013, the following definitions shall apply:

- (1) 'national single window environment for customs' means a set of electronic services established by a Member State to enable information to be exchanged between the electronic systems of its customs authority, partner competent authorities and economic operators;
- (2) 'partner competent authority' means any Member State authority or the Commission empowered to perform a designated function in relation to the fulfilment of the relevant Union non-customs formalities;
- (3) 'Union non-customs formality' means all the operations which must be carried out by an economic operator and/or by a partner competent authority, for the international movement of goods, as laid down in Union non-customs legislation;
- (4) 'supporting document' means any required document issued by a partner competent authority or drawn up by an economic operator to certify that Union non-customs formalities have been fulfilled or any required information provided by the economic operator;
- (5) 'quantity management' means the activity of monitoring and managing the quantity of goods authorised by partner competent authorities in accordance with Union non-customs legislation based on the information provided by customs authorities;
- (6) 'Union non-customs system' means a Union electronic system established by Union legislation to store information on the fulfilment of Union non-customs formalities;
- (7) 'Economic Operator Registration and Identification number (EORI number)' means the number as referred to in Article 1 (18) of Commission Delegated Regulation (EU) No 2015/2446;
- (8) 'EORI system' means the system established for the purposes of Article 9 of Regulation (EU) No 952/2013.

Article 3

European Union Single Window Environment for Customs

A European Union Single Window Environment for Customs is hereby established. It shall include the electronic European Union Customs Single Window Certificates Exchange System, national single window environments for customs and the Union non-customs systems referred to in the Annex.

Chapter II

European Union Customs Single Window Certificates Exchange System

Article 4

Establishment of the electronic European Union Customs Single Window Certificates Exchange System

The electronic European Union Customs Single Window Certificates Exchange System (EU CSW-CERTEX) is hereby established to enable information exchange as laid down in Chapter IV. EU CSW-CERTEX shall connect the national single window environments for customs with the Union non-customs systems referred to in the Annex.

Article 5

Roles and responsibilities for EU CSW-CERTEX

1. The Commission, in collaboration with the Member States, shall develop, integrate and operate EU CSW-CERTEX.
2. The Commission shall connect the Union non-customs systems referred to in the Annex with EU CSW-CERTEX and enable information to be exchanged on the Union non-customs formalities listed in the Annex.

3. The Member States shall connect the national single window environments for customs with EU CSW-CERTEX and enable information to be exchanged on the Union non-customs formalities listed in the Annex.
4. The Commission is empowered to adopt delegated acts in accordance with Article 21 to amend the Annex, by adding, removing or changing Union non-customs formalities, their respective Union non-customs systems as laid down in the Union non-customs legislation and determine the connection dates for added or changed Union non-customs formalities referred to in paragraphs 2 and 3.

Article 6

Processing of personal data in EU CSW-CERTEX

1. Processing of personal data may take place in EU CSW-CERTEX only for the following purposes:
 - (a) enabling information to be exchanged between the national single window environment for customs and the Union non-customs systems referred to in the Annex as regards the Union non-customs formalities listed therein;
 - (b) performing the business and technical transformation of data listed in Article 10(2), where necessary, to enable the exchange of information referred to in this paragraph, point (a).
2. EU CSW-CERTEX may process personal data only on the following categories of data subjects:
 - (a) natural persons whose personal information is contained in the customs declaration or re-export declaration;
 - (b) natural persons whose personal information is contained in the supporting documents, or in any other additional documentary evidence required for the fulfilment of the Union non-customs formalities listed in the Annex;

- (c) authorised staff of customs authorities, partner competent authorities or any other relevant authority or authorised body whose personal information is contained in any documents referred to in points (a) and (b);
 - (d) Commission staff and third party providers acting on behalf of Commission that perform EU CSW-CERTEX-related operations and maintenance activities.
3. EU CSW-CERTEX may process only the following categories of personal data:
- (a) name, address, country code and identification number of the natural persons referred to in paragraph 2, points (a) and (b), required either by customs legislation or by Union non-customs legislation to fulfil their respective formalities;
 - (b) name and signature of the authorised staff referred to in paragraph 2, points (c) and (d).
4. EU CSW-CERTEX shall not store any personal data exchanged between the national single window environments for customs and Union non-customs systems.
5. The transformation of personal data referred to in paragraph 1, point (b), shall be performed using information technology infrastructure located in the Union.

Article 7

Joint controllership of EU CSW-CERTEX

1. As regards the processing of personal data in EU CSW-CERTEX, the Commission shall be a joint controller within the meaning of Article 28(1) of Regulation (EU) 2018/1725, and customs authorities and Member State's partner competent authorities responsible for the Union non-customs formalities listed in the Annex shall be joint controllers within the meaning of Article 26(1) of Regulation (EU) 2016/679.
2. The Commission shall, by means of implementing acts, establish the respective responsibilities of the joint controllers to comply with the obligations under Regulations (EU) 2016/679 and (EU) 2018/1725. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22(2) of this Regulation.

3. The joint controllers shall ensure that they:
- (a) work together to process the request(s) made by the data subject(s) in a timely manner;
 - (b) assist each other in matters involving the identification and handling of any data breach related to joint processing;
 - (c) exchange the relevant information necessary to inform data subjects pursuant to Chapter 3 Section 2 of Regulation (EU) 2016/679 and Chapter 3 Section 2 of Regulation (EU) 2018/1725;
 - (d) ensure and protect the security, integrity, availability and confidentiality of the personal data processed jointly pursuant to Article 32 of Regulation (EU) 2016/679 and Article 33 of Regulation (EU) 2018/1725.

Chapter III

National single window environments for customs

Article 8

Establishment of national single window environments for customs

1. Each Member State shall establish a national single window environment for customs and shall be responsible for its development, integration and operation.
2. The national single window environments for customs shall allow the exchange of information and cooperation by electronic means between customs authorities, partner competent authorities and economic operators through EU CSW-CERTEX for the purposes of compliance with and efficient enforcement of customs legislation and the Union non-customs formalities listed in the Annex.
3. The national single window environments for customs shall provide in particular the following functionalities:
 - (a) a single communication channel for economic operators who may fulfil the relevant customs formalities and Union non-customs formalities listed in the Annex subject to additional digital cooperation in accordance with Article 12;
 - (b) quantity management related to the Union non-customs formalities listed in the Annex, where applicable;
 - (c) automatic verification of compliance with the Union non-customs formalities listed in the Annex based on the data received by customs authorities through EU CSW-CERTEX from Union non-customs systems.
4. The national single window environments for customs may be used as a platform to coordinate controls in accordance with Article 47(1) of Regulation (EU) 952/2013.

Article 9

Personal data processing within the national single window environments for customs

1. The processing of personal data within the national single window environments for customs, in accordance with Regulation (EU) 2016/679, shall take place separately from the processing operations referred to in Article 6 of this Regulation.
2. Each Member State shall designate one or more competent authorities to act as the controller of the data processing operations taking place within its single window environment for customs.
3. Each Member State shall notify the Commission of any personal data breach that compromises the security, confidentiality, availability or integrity of the personal data processed within its single window environment for customs that affects other Member States.

Chapter IV

Digital cooperation - information exchange and other procedural rules

SECTION 1

DIGITAL COOPERATION RELATED TO UNION NON-CUSTOMS FORMALITIES

Article 10

Information exchange processed through EU CSW-CERTEX and its use

1. For each of the Union non-customs formalities listed in the Annex, EU CSW-CERTEX shall allow information to be exchanged between the national single window environments for customs and the relevant Union non-customs systems for the following purposes:
 - (a) making available the relevant data to customs authorities to perform the necessary automated verification of those formalities in accordance with Regulation (EU) No 952/2013;
 - (b) making available the relevant data to partner competent authorities to perform the quantity management of authorised goods in Union non-customs systems based on the goods declared to customs authorities and released by those authorities;
 - (c) facilitating and supporting the integration of procedures between customs authorities and partner competent authorities for a fully automated fulfilment of formalities required to place the goods under a customs procedure or re-export and the cooperation concerning the coordination of controls in accordance with Article 47(1) of Regulation (EU) No 952/2013, without prejudice to the national implementation of those procedures;
 - (d) permitting any other automated data transfer between customs authorities and the relevant partner competent authorities required by Union legislation establishing Union non-customs formalities, without prejudice to the national use of that data.

2. For each of the Union non-customs formalities listed in the Annex, EU CSW-CERTEX shall provide for the following:
 - (a) aligning customs and non-customs terminology where possible, and identifying the customs procedure or re-export for which the supporting document can be used based on the administrative decision of the partner competent authority indicated in the supporting document;
 - (b) transforming, where necessary, the format of data required to fulfil the relevant Union non-customs formalities listed in the Annex into data compatible with the customs declaration or re-export declaration and vice versa without changing their content.
3. The Commission is empowered to adopt delegated acts in accordance with Article 21 specifying the data elements to be exchanged through EU CSW-CERTEX in accordance with paragraph 1 of this Article.
4. The Commission shall, by means of implementing acts, adopt specific rules for the information exchange referred to in paragraphs 1 and 2, including, where appropriate, any specific rules to ensure the protection of personal data. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22(2).

SECTION 2

ADDITIONAL DIGITAL COOPERATION RELATED TO UNION NON-CUSTOMS FORMALITIES

Article 11

Streamlining the fulfilment of customs formalities and Union non-customs formalities

For goods subject to any of the Union non-customs formalities listed in the Annex, the national single window environments for customs shall provide the following functionalities:

- (a) allowing economic operators to submit the relevant information required for the fulfilment of the applicable customs formalities and Union non-customs formalities;
- (b) communicating to economic operators the electronic feedback regarding the fulfilment of customs formalities and Union non-customs formalities from customs authorities and partner competent authorities.

Article 12

Union non-customs formalities subject to additional digital cooperation

1. A Union non-customs formality listed in the Annex shall be subject to Article 8(3), point (a) and Articles 11 to 15 provided that the Commission has determined in accordance with paragraph 2 of this Article that such formality fulfils the criteria set out in that paragraph.
2. The Commission shall, by means of implementing acts, determine which of the Union non-customs formalities listed in the Annex fulfil the following criteria:
 - (a) there is an overlap between several data required for the customs declaration or re-export declaration and for the supporting documents required for the Union-non customs formalities listed in the Annex;
 - (b) the number of supporting documents issued in the Union for the specific formality is not negligible;

- (c) the corresponding Union non-customs system referred to in the Annex can identify the economic operator by means of their EORI number;
 - (d) the applicable Union non-customs legislation allows the fulfilment of the specific formality through the national single window environments for customs in accordance with Article 11.
3. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22(2).

Article 13

Data harmonisation and rationalisation

1. The Commission shall identify the common data set required for the customs declaration or re-export declaration and for the supporting documents required for the Union non-customs formalities listed in the Annex, and identify the additional data elements subject solely to Union non-customs legislation.
2. The additional data elements referred to in paragraph 1 shall be identified by the corresponding acronym of the Union non-customs formality listed in the Annex, followed by the suffix 'partner competent authority data set'.
3. The common data set, the additional data elements referred to in paragraph 1 and the data set required to place the goods under a specific customs procedure or re-export shall constitute an integrated data set, containing all data needed by customs authorities and partner competent authorities.
4. The Commission is empowered to adopt delegated acts in accordance with Article 21, identifying, on the one hand, the data elements of the common data set referred to in paragraph 1 and, on the other hand, the additional data elements referred to in paragraph 1 for each of the relevant Union acts applicable to Union non-customs formalities listed in the Annex.

Article 14

Submission of customs and Union non-customs data by economic operators

1. For the purposes of Article 11, point (a), national single window environments for customs may enable economic operators to submit an integrated data set including the customs declaration or re-export declaration lodged prior to the presentation of the goods in accordance with Article 171 of Regulation (EU) No 952/2013.
2. The integrated data set submitted in accordance with paragraph 1 shall constitute both the customs declaration or re-export declaration accordingly, and the submission of data required by partner competent authorities for the Union non-customs formalities listed in the Annex.

Article 15

Additional information exchange processed through EU CSW-CERTEX

1. EU CSW-CERTEX shall enable the necessary exchanges of information between national single window environments for customs and Union non-customs systems for the following purposes:
 - (a) transmitting the data that have been identified as the common data set pursuant to Article 13(1), as well as the applicable partner competent authority data set(s) to enable partner competent authorities to carry out their duties for the relevant formalities in accordance with Union non-customs legislation;
 - (b) transmitting to economic operators for the purposes of Article 11(b) any feedback from partner competent authorities entered in the applicable Union non-customs system(s).

2. Where an economic operator is registered with the customs authorities in accordance with Article 9 of Regulation (EU) No 952/2013, the EORI number shall be used for the exchanges of information referred to in paragraph 1.
3. The Commission shall adopt, by means of implementing acts, procedural arrangements for the exchanges of information referred to in paragraph 1, including, where appropriate, any specific rules governing the protection of personal data. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22(2).

SECTION 3

OTHER PROCEDURAL RULES

Article 16

Use of the EORI system by partner competent authorities

In carrying out their duties, partner competent authorities shall have access to the EORI system, to validate the relevant data on economic operators stored in that system.

Article 17

National contact point

Each Member State shall designate a competent authority to act as a national contact point for the European Union Single Window Environment for Customs for all matters relating to the implementation of this Regulation.

The national contact point may also promote cooperation between customs authorities and Member State's partner competent authorities on a national level and coordinate the activities related to the connection between the national single window environments for customs and EU CSW-CERTEX to support implementation of this Regulation.

Chapter V

Costs of EU CSW-CERTEX, work programme, and monitoring and reporting

Article 18

Costs

1. The costs associated with the development, integration and operation of EU CSW-CERTEX and its interfaces with Union non-customs systems shall be borne by the Union budget.
2. Each Member State shall bear the costs incurred in relation to the development, integration and operation of its national single window environment for customs and its connection with EU CSW-CERTEX.

Article 19

Work programme

The Commission shall, by means of implementing acts, adopt a work programme to support the implementation of the provisions of this Regulation related to the connection of the Union non-customs systems referred to in the Annex to EU CSW-CERTEX and the integration of the respective Union non-customs formalities. The work programme shall be kept up to date. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 22(2).

Article 20

Monitoring and reporting

1. The Commission shall regularly monitor the functioning of the European Union Single Window Environment for Customs, taking also into account information relevant for the monitoring purposes provided by the Member States on, inter alia, the functioning on their national single window environments for customs.
2. The Commission shall regularly evaluate the performance of EU CSW-CERTEX.
3. By 31 December 2027 and every three years thereafter, the Commission shall submit to the European Parliament and to the Council a report on the implementation of this Regulation. The report shall also include information on the monitoring and evaluation carried out in accordance with paragraphs 1 and 2, respectively.
4. The Member States shall, upon request from the Commission, provide information on the implementation of this Regulation that is necessary for the report referred to in paragraph 3.

Chapter VI

Procedures for adoption of implementing and delegated acts, amendments to Regulation (EU) No 952/2013 and final provisions

Article 21

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 5(4), 10(3) and 13(4) shall be conferred on the Commission for an indeterminate period from the date of entry into force of this Regulation.
3. The delegation of power referred to in Articles 5(4), 10(3) and 13(4) 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 the 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 of 13 April 2016 on Better Law-Making.
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 5(4), 10(3) and 13(4) shall enter into force only 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 22

Committee procedure

1. The Commission shall be assisted by the Customs Code Committee established by Regulation (EU) No 952/2013. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.
2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

Article 23

Amendments to Regulation (EU) No 952/2013

Regulation (EU) No 952/2013 is amended as follows:

- (1) in Article 5(2), the following point is added:

‘(e) Regulation (EU) [...] of the European Parliament and of the Council* and the provisions supplementing or implementing it;

*Regulation (EU) [...] of the European Parliament and of the Council of [date] establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013 (OJ L [...], DD/MM/YYYY, p. XX).

- (2) in Article 163(1), the following subparagraph is added:

‘The supporting documents for the applicable Union non-customs formalities listed in the Annex to Regulation (EU) [...] shall be deemed to be in the possession of the declarant and at the disposal of the customs authorities at the time when the customs declaration is lodged, provided that those authorities are able to obtain the necessary data from the corresponding Union non-customs system(s) through the European Union Customs Single Window Certificates Exchange System in accordance with Article 10(1), points (a) and (c) of that Regulation’.

Article 24

Entry into force and application

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

Article 5(2) and (3), Article 8(3), points (b) and (c), and Article 10 shall apply to each of the Union non-customs formalities listed in the Annex as from the dates set out therein.

Article 8(3), point (a), Article 11, Article 13(1), (2) and (3), Article 14 and Article 15(1) and (2) shall apply 10 years after entry into force of this regulation.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the European Parliament

The President

[...]

For the Council

The President

[...]

ANNEX to the 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

ANNEX

Union non-customs formalities covered by EU CSW-CERTEX

Union non-customs formality	Acronym	Union non-customs system	Relevant Union non-customs legislation	Connection by
Common health entry document for animals	CHED-A	TRACES	Regulation (EU) 2017/625 of the European Parliament and of the Council ¹⁵	3 March 2025
Common health entry document for products	CHED-P	TRACES	Regulation (EU) 2017/625	3 March 2025

¹⁵ Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation) (OJ L 95, 7.4.2017, p. 1).

Common health entry document for feed and food of non-animal origin	CHED-D	TRACES	Regulation (EU) 2017/625	3 March 2025
Common health entry document for plants and plant products	CHED-PP	TRACES	Regulation (EU) 2017/625	3 March 2025
Certificate of inspection	COI	TRACES	Council Regulation (EC) No 834/2007 ¹⁶	3 March 2025
Ozone depleting licence	ODS	ODS 2 Licensing System	Regulation (EC) No 1005/2009 of the European Parliament and of the Council ¹⁷	3 March 2025

¹⁶ Council Regulation (EC) No 834/2007 of 28 June 2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91 (OJ L 189, 20.7.2007, p. 1).

¹⁷ Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer (OJ L 286, 31.10.2009, p. 1).

Fluorinated greenhouse gases	F-GAS	F-GAS Portal and HFC Licensing System	Regulation (EU) No 517/2014 of the European Parliament and of the Council ¹⁸	3 March 2025
Import licence and import statement for cultural goods	ICGS, ICGL, ICGD	TRACES	Regulation (EU) 2019/880 of the European Parliament and of the Council ¹⁹	3 March 2025

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- ¹⁸ Regulation (EU) No 517/2014 of the European Parliament and of the Council of 16 April 2014 on fluorinated greenhouse gases and repealing Regulation (EC) No 842/2006 (OJ L 150, 20.5.2014, p. 195).
- ¹⁹ Regulation (EU) 2019/880 of the European Parliament and of the Council of 17 April 2019 on the introduction and the import of cultural goods (OJ L 151, 7.6.2019, p. 1).