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NOTE

From: Presidency

To: Delegations

No. prev. doc.: 11259/25

Subject: Draft 13th action plan of Law Enforcement Working Party (Customs) 2026-2027

DOCUMENT PARTIALLY ACCESSIBLE TO THE PUBLIC (16.02.2026)

Delegations will find attached the first draft of the 13th Action Plan of the Law Enforcement Working Party (Customs) for the period 2026-2027 (13th Action Plan). The Action Plan consists of the following elements:

1. the introduction, which sets the scene for the 13th Action Plan, focusing on how customs authorities are operating in an evolving landscape (1.1) and the scope of the Action Plan (1.2);
2. preparation of the 13th Action Plan, describing the methodology (2.1) and timeline (2.2);
3. actions, with a list of the actions of the 13th Action Plan and the corresponding mandate.

The Action Plan also includes the following annexes:

- Annex I provides an overview of all the actions and their leaders, co-leaders and participants;
- Annex II contains a template for an action mandate;

- Annex III provides practical guidance; and
- Annex IV provides a list of potential qualitative and quantitative outcomes of the actions with the aim of ensuring harmonised data collection, facilitating reporting on the main outcomes of the Action Plan, and increasing its visibility.

The present 13th Action Plan constitutes a final draft before the final version is submitted to the LEWP-C meeting on 6 October. However, for the sake of ensuring full transparency, the Presidency has maintained the initially proposed actions that are not included in the Draft 13th Action Plan (Annex I). These are indicated with strikethrough and will be removed in the final version.

Delegations are invited to send their comments to the Presidency (DELETED) and the General Secretariat of the Council (DELETED) by **10 September 2025**. Based on these comments the Presidency will prepare a final version of the 13th Action Plan that will be submitted for agreement to the LEWP-C meeting on 6 October 2025.

13th ACTION PLAN OF THE LAW ENFORCEMENT WORKING PARTY (CUSTOMS)

2026-2027

1. INTRODUCTION

1.1. Operating in an evolving landscape

For several years, the Law Enforcement Working Party (Customs) (LEWP-C) and the former Customs Cooperation Working Party (CCWP) have been preparing and implementing the Action Plans to enable the customs authorities of the EU Member States to tackle the threats and risks of customs-related crime in a consistent, coordinated and targeted manner. So far, 11 Action Plans have been concluded by the LEWP-C and the former CCWP, and the implementation of the 12th Action Plan 2024-2025 is currently being finalised.

Within the framework of their competences, customs authorities are not only the first line of defence against the trafficking of goods, insofar as they take immediate action at the border; they also monitor and control international trade and traders a posteriori, safeguarding the interests of the EU, its Member States and its citizens in relation to economy, health, security, historic and cultural heritage, and the environment. Against this backdrop, in 2023 the Council Resolution on customs cooperation in the area of law enforcement and its contribution to the internal security of the EU¹ recognised that Member States' customs authorities are the leading authorities for the monitoring and control of goods at the EU's external borders, and that they have a vital contribution to make to the further development of the area of freedom, security and justice enshrined in Article 67 of the Treaty on the

¹ 10247/23

Functioning of the European Union (TFEU). This Resolution was complemented by the Strategy for customs cooperation in the area of law enforcement and its contribution to the internal security of the EU², which was approved by the JHA Council later that year.

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² 10248/23

In early 2025 the Customs Threat Assessment (CTA)³ was presented and agreed by the LEWP-C. The CTA provides an overview of the threats that the customs authorities are facing. Together with the EU Serious and Organised Crime Threat Assessment 2025 (EU SOCTA 2025)⁴, presented to the LEWP-C in April 2025, these comprehensive threat assessments reveal a complex landscape of evolving security threats and increased geopolitical instability, in the context of which organised crime continues to diversify and has acquired a multi-faceted identity covering several types of criminal activities. These threat assessments were the basis for the preparation of the 13th LEWP-C Action Plan 2026-2027 (13th Action Plan).

In addition, the Commission has put forward a number of initiatives that set out a vision for a safe, secure and resilient EU. Of these initiatives, the *Preparedness Union Strategy*⁵ and the *ProtectEU – a European Internal Security Strategy*⁶ are of particular relevance for customs authorities.

In the context described above, customs law enforcement cooperation and its contribution to the internal security of the EU have had to adapt and have also evolved over the years. Today, customs authorities are key partners, and this security and geopolitical context is the landscape in which customs authorities deploy their law enforcement role and capabilities.

1.2. Scope of the 13th Action Plan

The evolving landscape described above is, therefore, the context of reference for the 13th Action Plan and its implementation. The present document outlines a number of actions to be implemented by the customs authorities of the EU Member States in 2026 and 2027 in the area of law enforcement. The goal of the Action Plan is to improve the efficacy and efficiency of the customs administrations of the Member States in safeguarding the internal security of the EU by addressing identified threats together and in cooperation with other law enforcement authorities.

³ 4256/25 (R-UE/EU-R), 5858/25 (public version)

⁴ 7280/25

⁵ 7558/25

⁶ 7750/25

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The main trends which influence the work of the customs authorities and to which the recent Action Plans responded, remain, while new elements affecting customs authorities' tasks have been emerging regularly:

- increasing trade, supply chain acceleration and digitalisation
- growth of e-commerce and internet sales
- increasing cybercrime and the use of cryptocurrencies as a payment method facilitating trade in illegal and dangerous substances, together with illicit cash movements
- the more complex and challenging nature of the global security situation, which affects the priorities and role of customs authorities (fraud, terrorism, serious and organised crime, and cybercrime)
- Russia's war of aggression against Ukraine and the circumvention of the related EU restrictive measures
- the crisis in Middle East
- the explosion of drug trafficking, including new synthetic forms
- the increasingly sophisticated methods employed by organised crime
- the polycriminality of criminal networks, which is increasingly prevalent within the EU

In line with previous Action Plans and with a view to fostering the necessary cooperation of customs authorities with other law enforcement authorities, the LEWP-C Action Plan is intended to be complementary to the relevant Operational Action Plans (OAPs) of the European Multidisciplinary Platform Against Criminal Threats (EMPACT), with which the customs authorities are encouraged to be actively involved. Thus, in

order to avoid overlaps and duplications, while maintaining control of the management of actions in the LEWP-C, the action leaders are encouraged to consider implementing the actions, where feasible, in the framework of the EMPACT OAPs 2026-2027. This would allow customs authorities to benefit from the visibility, recognition and funding provided by EMPACT, while preserving their identity within the law enforcement community. It is important to coordinate the participation in the EMPACT OAPs with the National EMPACT Coordinator.

2. PREPARATION OF THE 13th ACTION PLAN

2.1. Methodology

The working method used for drafting the Action Plan is the one set out in 15684/14 REV1.

Without prejudice to any form of cooperation on the implementation of the actions included in the Action Plan and regardless of administrative support and potential funding received, the LEWP-C is in charge of all phases of the process: the preparation and agreement of the action mandates (Annex II); the implementation of the actions; reporting; as well as agreement of the final reports, including the recommendations, and the outcomes of actions (Annex IV – where relevant).

Before and while drafting the Action Plan, the Presidency consulted the Member States on:

- the CTA areas and sub-areas to be included in the Action Plan; –
- their need to continue actions from the 12th Action Plan; and
- their availability and willingness to be involved, as leaders, co-leaders or participants, in actions concerning the priorities that may be included in the Action Plan.

For each action, the Action Plan indicates the leader and, where appropriate, the co-leader and an open list of participants. It also contains a brief description of the planned activities and the basic measures that each action will provide for. Once the LEWP-C agrees on the Action Plan, the action leaders submit to the LEWP-C, for its agreement, a detailed mandate for the action they are leading.

When implementing the actions of the Action Plan, action leaders and participants should aim to improve practical multidisciplinary and cross-border cooperation between customs authorities, and between customs authorities and other relevant stakeholders, agencies and organisations: e.g. tax

authorities, police, border and coast guards or other law enforcement authorities, judicial authorities, the Commission (especially OLAF), Europol, the European Border and Coast Guard Agency (Frontex), Eurojust, the European Public Prosecutor's Office (EPPO), the World Customs Organization (WCO), the European Union Intellectual Property Office (EUIPO), the European Union Agency for Law Enforcement Training (CEPOL), keeping in mind, in particular, the special forms of cooperation available, where applicable, under the Naples II Convention.

To ensure the timely and effective preparation of the 13th Action Plan, the Presidency applied the principle of 'no leader, no action'. Based on this rule and despite the interest of some Members States, the following initially proposed actions were not included in the final list:

- Customs financial fraud: fraud regarding origin
- Customs financial fraud: undervaluation in e-commerce
- Counteracting the avoidance of sanctions imposed on Russia and Belarus
- Improving customs cooperation in swift exchange of risk information in the area of IPR infringements
- Combating smuggling of tobacco products
- Combating smuggling of alcoholic beverages
- Combating fuel tax evasion
- Tackling irregularities in the F-gases trade
- Smuggling of weapon parts in postal and courier parcels

- Fraud regarding value

2.2. *Timeline*

Until the 12th Action Plan, the Presidency leading the work of the LEWP-C in the second half of the year had to present and adopt the next Action Plan. For the preparation of the 13th Action Plan, the Polish Presidency followed the timeline agreed during the French Presidency and expressed the will to reach adoption before summer. The aim was to better align the Action Plan with EMPACT priorities and thus allow customs actions to be included in the EMPACT OAPs 2026-2027 that would be drafted in summer 2025, and to avoid duplication of activities. The initial timeline was also adapted in order to take into account the results of EU SOCTA 2025

Finally, the following working plan was agreed:

Preparation, agreement, implementation and conclusion of the 13th LEWP-C Action Plan 2026-2027	
Indicative timeline	
2025 S1 (PL)	<p>Agreement on the Customs Threat Assessment (CTA)</p> <p>Preparation of the 13th Action Plan:</p> <ul style="list-style-type: none"> Identification of CTA areas and sub-areas to be included (8058/25 REV1) Compilation of MS expression of interest for participation (9882/25) Adaptation of the timeline (6936/25)
2025 S2 (DK)	<p>Preparation of the 13th Action Plan (continued)</p> <ul style="list-style-type: none"> Finalisation of the list of actions – including consultation of leaders of action in the 12th Action Plan Finalisation of the leaders, co-leaders and participants <p>Agreement of the 13th Action Plan</p> <p>Presentation and agreement of action mandates</p>
2026 S1 (CY)	Start of implementation (working groups, expert meetings, joint operations, etc.)
2026 S2 (IE)	Implementation (working groups, expert meetings, joint operations, etc.)

Preparation, agreement, implementation and conclusion of the
13th LEWP-C Action Plan 2026-2027

Indicative timeline

2027 S1 (LT)	Implementation (working groups, expert meetings, joint operations, etc.)
2027 S2 (EL)	Implementation and presentation, including agreement on the final action reports

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Mandate template

13.xx: Title

Reference: 13. xx

Objective: *Desired result of the action* [action objective]

Rationale: *How this action will contribute to the work of customs authorities* [action rationale]

Activities + planning: [to be defined]
Description of the steps to be taken to achieve the objective and the timeline for them

Other policy areas/groups: [to be defined]
Relevance to other policy areas/groups

Leader: *Member State which has taken on a leadership role + contact information* [action leader]

Participants: *Participating Member States and other stakeholders (e.g. Europol, Commission, Frontex)*

Link with EMPACT OAP:

Mention which EMPACT

*OAP(s) + if possible which
action(s) to facilitate
coordination and alignment*

Implementation via EMPACT *[yes /no + specify if possible]*

OAP: Mention which EMPACT

OAP + if possible which action

Link with the Strategy for
customs cooperation in the area
of law enforcement and its
contribution to the internal
security of the EU: *Specify
which objective(s)/sub-
objective(s) will be implemented*

PRACTICAL GUIDANCE

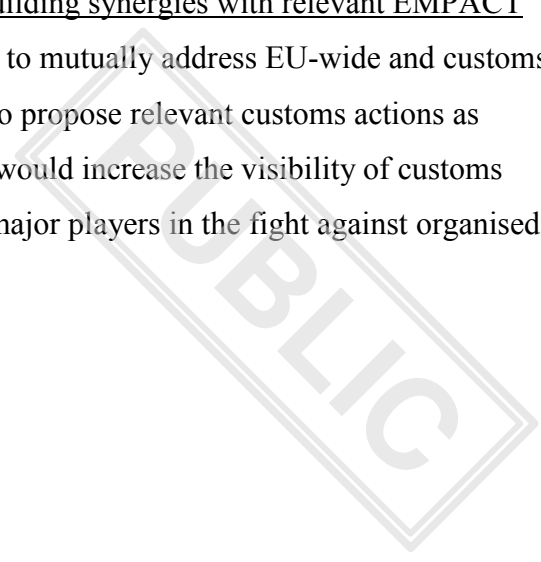
The actions of the 13th Action Plan should be focused and clearly linked to achieving the strategic objectives as set out in the Council Strategy for customs cooperation in the area of law enforcement and its contribution to the internal security of the EU ([2023/C 217/02](#)), namely:

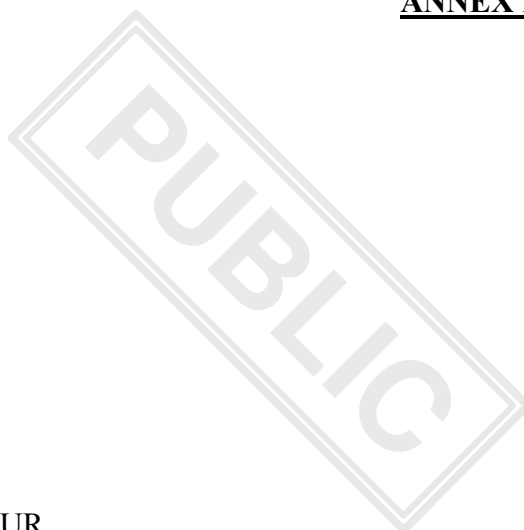
1. to strengthen the capacity of customs authorities to prevent, detect and investigate, or contribute to the investigation of cross-border crimes, and to deal with security-related incidents, threats, risks and crises;
2. to improve, facilitate and increase the effectiveness of the cooperation and exchange of information between customs authorities and between these authorities and other law enforcement authorities, relevant EU institutions, bodies and agencies and, where appropriate, with third countries and international organisations;
3. to enhance cross-border cooperation, including joint operations, between customs authorities and between these authorities and other law enforcement authorities and relevant EU institutions, bodies and agencies or competent authorities in third countries, in order to prevent, detect and investigate, or contribute to the investigation of cross-border crime; and
4. to enhance intelligence and risk analysis using data from other law enforcement agencies, and promote interoperability between relevant customs and JHA information systems, where appropriate.

Although variations are possible, in general the activities associated with each action should follow a 'plan, do, check' approach, including the following steps:

- a) describe the current situation, share good practices, and risk and trend information;
- b) based on the results of a), define actions to be undertaken, e.g.:
 - develop and implement an 'intelligence-driven' and specific joint customs operation (JCO), joint customs and police operation (JPCO) or other operation over a relevant period of time; or
 - define another follow-up action, e.g. guidance or recommendation;
- c) develop and implement a 'campaign' to promote compliance with the results of the actions developed under b).

The LEWP-C stresses that attention should be paid to building synergies with relevant EMPACT actions. To avoid duplication, to foster coordination and to mutually address EU-wide and customs-specific threats, action leaders are strongly encouraged to propose relevant customs actions as EMPACT OAP activities. The Presidency believes this would increase the visibility of customs authorities and the position of the LEWP-C among the major players in the fight against organised crime and fraud across the EU.





OUTCOMES OF ACTIONS

Quantitative outcomes

- a) arrest – number
- b) seizures - in kg/litres, numbers, financial seizures in EUR
- c) cases initiated - number
- d) others - each action can specify

Qualitative outcomes

- a) operation - impact on organised crime, results and good practices, added value
- b) examples (max. 3) of other relevant activities (e.g. regarding the enhancement of the intelligence picture, cooperation with non-EU partners; prevention and capacity building, etc.)

Pictures

Up to 2 pictures (as file) illustrating activities, for possible use in public factsheets.
