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#### **INFORMATION NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council

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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 - Outcome of the European Parliament's first reading (Strasbourg, 3 to 6 October 2022)

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#### **I. INTRODUCTION**

In accordance with the provisions of Article 294 of the TFEU and the Joint declaration on practical arrangements for the codecision procedure<sup>1</sup>, a number of informal contacts have taken place between the Council, the European Parliament and the Commission with a view to reaching an agreement on this file at first reading.

In this context, the Chair of the Committee on the Internal Market and Consumer Protection (IMCO), Anna CAVAZZINI (Greens/EFA, DE), presented on behalf of the Committee a compromise amendment (amendment number 88) to the abovementioned proposal for a Regulation. This amendment had been agreed during the informal contacts referred to above. No other amendments were tabled.

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<sup>1</sup> OJ C 145, 30.6.2007, p. 5.

## II. VOTE

When it voted on 4 October 2022, the plenary adopted the compromise amendment (amendment number 88) to the abovementioned proposal for a Regulation. The Commission's proposal as thus amended constitutes the Parliament's first-reading position which is contained in its legislative resolution as set out in the Annex hereto<sup>2</sup>.

The Parliament's position reflects what had been previously agreed between the institutions. The Council should therefore be in a position to approve the Parliament's position.

The act would then be adopted in the wording which corresponds to the Parliament's position.

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<sup>2</sup> The version of the Parliament's position in the legislative resolution has been marked up to indicate the changes made by the amendments to the Commission's proposal. Additions to the Commission's text are highlighted in *bold and italics*. The symbol "■" indicates deleted text.

**P9\_TA(2022)0340**

**EU Customs Single Window \*\*\*I**

**European Parliament legislative resolution of 4 October 2022 on 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 (COM(2020)0673 – C9-0338/2020 – 2020/0306(COD))**

**(Ordinary legislative procedure: first reading)**

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2020)0673),
  - having regard to Article 294(2) and Articles 33, 114 and 207 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C9-0338/2020),
  - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
  - having regard to the opinion of the European Economic and Social Committee of 24 March 2021<sup>3</sup>,
  - having regard to the provisional agreement approved by the committee responsible under Rule 74(4) of its Rules of Procedure and the undertaking given by the Council representative by letter of 15 June 2022 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
  - having regard to Rule 59 of its Rules of Procedure,
  - having regard to the letter from the Committee on International Trade,
  - having regard to the report of the Committee on the Internal Market and Consumer Protection (A9-0279/2021),
1. Adopts its position at first reading hereinafter set out;
  2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
  3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

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<sup>3</sup> OJ C 220, 9.6.2021, p. 62.

**P9\_TC1-COD(2020)0306**

**Position of the European Parliament adopted at first reading on 4 October 2022 with a view to the adoption of Regulation (EU) 2022/... 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 Committee<sup>4</sup>,

Acting in accordance with the ordinary legislative procedure<sup>5</sup>,

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<sup>4</sup> OJ C 220, 9.6.2021, p. 62.

<sup>5</sup> Position of the European Parliament of 4 October 2022.

Whereas:

- (1) *The customs union has been a cornerstone of the European Union, which is one of the largest trading blocks in the world. The customs union is fundamental for successful Union integration and for the proper functioning of the internal market, for the benefit of businesses and consumers.*
  
- (2) The Union's international trade is subject to both customs legislation and *legislation other than 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 under Regulation (EU) No 952/2013 of the European Parliament and of the Council<sup>6</sup> 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 formalities and customs formalities leads to* complex and burdensome reporting obligations for traders, inefficient goods clearance processes conducive to error and fraud, *and additional costs for economic operators. The lack of interoperability of the systems used by those customs authorities and other authorities is a major obstacle to progress on completing the digital single market in respect of customs controls.* 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 made a number of commitments over the years to develop single window initiatives for the clearance of goods.

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<sup>6</sup> 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) In accordance with **■** Decision No 70/2008/EC of the European Parliament and of the Council<sup>7</sup>, the Member States and the Commission are to endeavour to establish and make operational a framework of single window services that ***provide for a seamless flow of data between economic operators and customs authorities, between customs authorities and the Commission, between customs authorities and other administrations or agencies, and between one customs system and another throughout the Union. Certain*** elements of that Decision **■** have ***either*** been superseded or are not concrete enough to encourage and incentivise further progress, in particular progress on the single window initiative. Following up on this, ***and in line with the final report of the Commission of 21 January 2015 entitled ‘Evaluation of the electronic customs implementation in the EU’***, the Council Conclusions of 17 December 2014 on Electronic Customs and Single Window Implementation in the European Union endorsed the Venice Declaration of 15 October 2014 and invited the Commission to present a proposal for the revision of Decision No 70/2008/EC.

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<sup>7</sup> 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, 26.1.2008, p. 21).

- (4) On 1 October 2015, the Council adopted Decision (EU) 2015/1947<sup>8</sup> concluding, 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 that agreement, members are to endeavour to establish or maintain a single window, enabling traders to submit documentation and/or data requirements for importation, exportation, or transit of goods through a single entry point to the participating authorities or agencies. ***Where deemed appropriate and where provided for in Union legislation other than customs legislation, it should also be possible for Member States to enable traders to submit documentation and/or data requirements for goods in temporary storage through that single entry point.***

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<sup>8</sup> 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) Trade facilitation, and safety and security, concern all authorities involved in the goods clearance process across Union borders. The rapid rise in international trade **and e-commerce** 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 by enabling **an integrated, accessible and** systematic automated exchange of information between them, **with the objective of strengthening cooperation on customs procedures**. As such, the current framework of regulatory compliance is insufficient to support 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, **supports the effectiveness and proper functioning of the internal market and ensures consumer protection**.



- (6) *The Special Report 4/2021 of the European Court of Auditors entitled ‘Customs controls: insufficient harmonisation hampers EU financial interests’ and the Council Conclusions of 28 June 2021 on that Special Report should be taken into account when implementing this Regulation, as the proper functioning of the internal market and the customs union requires sufficient resources and staff.*
- (7) The EU eGovernment Action Plan 2016-2020 set out in the Commission Communication of 19 April 2016 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 particular, that action plan enshrines principles such as the ‘digital-by-default’ service standard principle, the ‘once-only’ reporting principle and the ‘cross-border by default’ principle, which aim to facilitate mobility within the digital single market. It also enshrines the principles of ‘interoperability by default’, which aims to ensure that public services work seamlessly across the internal market, and the trustworthiness of personal data and IT security.*

(8) *In line with the vision set out in the EU eGovernment Action Plan 2016-2020 and the wider efforts to simplify and digitalise reporting processes for the international trade in goods, the Commission developed a voluntary pilot project called the ‘European Union Customs Single Window Certificates Exchange’. That 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. The potential benefits of the project are limited in particular due to the absence of a comprehensive view of all imports to and exports from the Union and because it has limited effect in reducing the administrative burdens for economic operators.*

- (9) 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'). That 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 Regulation (EU) No 910/2014 of European Parliament and of the Council<sup>9</sup> and the 'once-only' principle, where appropriate, as reiterated in Regulation (EU) 2018/1724 of the European Parliament and of the Council<sup>10</sup>. 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, namely the *electronic* European Union 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.

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<sup>9</sup> 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).

<sup>10</sup> 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).

- (10) *The EU Single Window Environment for Customs should be aligned to and made as interoperable as possible with other existing or future customs-related systems, such as centralised clearance under Regulation (EU) No 952/2013. Where relevant, synergies between the European Maritime Single Window environment established by Regulation (EU) 2019/1239 of the European Parliament and of the Council<sup>11</sup> and the EU Single Window Environment for Customs should be sought.*
- (11) *This Regulation should lead to, in particular, better protection of citizens and the reduction of the administrative burden on economic operators and customs authorities.*
- (12) *It is necessary for the EU Single Window Environment for Customs to integrate high cybersecurity solutions to prevent, as far as possible, attacks that could disrupt the customs and non-customs systems, harm security of trade or inflict damage on the economy of the Union. The standards of cybersecurity should be designed to evolve at the same pace as the regulatory requirements for network information security. In developing, operating and maintaining the EU Single Window Environment for Customs, the Commission and the Member States should follow appropriate guidelines issued by the European Union Agency for Cybersecurity (ENISA) regarding cybersecurity.*

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<sup>11</sup> *Regulation (EU) 2019/1239 of the European Parliament and of the Council of 20 June 2019 establishing a European Maritime Single Window environment and repealing Directive 2010/65/EU (OJ L 198, 25.7.2019, p. 64).*

- (13) The exchange of digital information through EU CSW-CERTEX should cover Union non-customs formalities laid down in Union legislation *other than customs legislation* that customs authorities are entrusted to enforce. *Union non-customs formalities comprise all operations which are to be carried out by a natural person, an economic operator or a partner competent authority for the international movement of goods, including the part of 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 fundamental to the effective functioning of the EU Single Window Environment for Customs. EU CSW-CERTEX should cover digitalised 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 *and the respective Union non-customs systems that* should be subject to digital cooperation through EU CSW-CERTEX.

*In particular, the definition of Union non-customs systems should be broad and should encompass the different situations and legal formulations in the legal acts that enabled or will enable the creation and use of those systems. Moreover, it is also appropriate to specify the dates by which the specific Union non-customs system covering a Union non-customs formality and the national single window environments for customs should be interconnected to EU CSW-CERTEX. Those dates should reflect the dates established in Union legislation other than customs legislation for the fulfilment of the specific Union non-customs formality, in order to allow compliance 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.

- (14) EU CSW-CERTEX should facilitate information exchange between the national single window environments for customs and Union non-customs systems. Accordingly, when an economic operator submits a customs *declaration or re-export* declaration, which requires Union non-customs formalities to have been fulfilled, it should be possible for customs authorities and partner competent authorities to automatically and effectively exchange and verify the information that is required for the customs clearance process. 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.

- (15) The Commission, in collaboration with the Member States, should develop, integrate and operate EU CSW-CERTEX, ***including the provision of appropriate training on its functioning and implementation to Member States***. To provide appropriate, harmonised ***and standardised*** single window services at Union level for Union non-customs formalities, the Commission should connect each of the 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, ***assisted, where necessary, by the Commission***.



- (16) Any processing of personal data *and non-personal data* in EU CSW-CERTEX should *take place in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council<sup>12</sup> (the ‘GDPR’), Regulation (EU) 2018/1725 of the European Parliament and of the Council<sup>13</sup> (the ‘IDPR’) and is without prejudice to Regulation (EU) 2018/1807 of the European Parliament and of the Council<sup>14</sup> (‘Regulation on the free flow of non-personal data’). It should take place within a safe and secure environment that is protected from cyber-threats. To that end, suitable organisational and technical cybersecurity measures, such as encryption, should be used. Furthermore, it should allow for the exchange of information between the national single window environments for customs and Union non-customs systems without any storing of personal data, with the exception of technical logs required to identify the data sent to a given system.* It should also transform data, where necessary, to enable information exchange between both digital domains. The information technology infrastructure used for data transformation should be located in the Union.

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<sup>12</sup> *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).*

<sup>13</sup> *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 repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).*

<sup>14</sup> *Regulation (EU) 2018/1807 of the European Parliament and of the Council of 14 November 2018 on a framework for the free flow of non-personal data in the European Union (OJ L 303, 28.11.2018, p. 59).*

- (17) 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 behalf of the Commission and involved in the operation and maintenance of EU CSW-CERTEX.

- (18) Where personal data are 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 *States' customs authorities 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) 2016/679 and (EU) 2018/1725.
- (19) *The EU Single Window Environment for Customs should include failsafe instruments and should be designed with a view to contributing to and fostering the data analytics capabilities of customs authorities, including through the use of artificial intelligence assisted tools for the detection of infringements that are subject to customs controls or that are being investigated by customs authorities, including as regards goods safety and security and the protection of the financial interests of the Union.*

- (20) The increased digitalisation of customs and Union non-customs formalities applicable to international trade has opened up new opportunities for Member States to improve 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 enabling all the data present in Union non-customs systems used by partner competent authorities to be exploited*. Those national single window environments should constitute the national components of the EU Single Window Environment for Customs, enabling the exchange of information and cooperation by electronic means 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 that 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 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 better enforcement of non-customs formalities by automatically and consistently monitoring the use of authorised quantities for the release of goods, avoiding their overuse or mishandling. *The connection of the national single window environments for customs with EU CSW-CERTEX would facilitate efficient quantity management at Union level.*

- (21) To further simplify goods clearance processes for economic operators, the national single window environments for customs should become a single channel ***that, without prejudice to the use of other existing communication channels, could be used by economic operators*** to communicate with customs ***authorities*** and partner competent authorities. ***However, those environments should neither limit nor hinder any other form of collaboration between customs authorities and partner competent authorities.*** The Union non-customs formalities subject to that 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 ***and improve the efficiency of controls***, 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 accordance with Article 47(1) of Regulation (EU) No 952/2013.

- (22) Each Member State should *designate one or more competent authorities to act as* the [ ] controller of the data processing operations *taking place* within its [ ] national single window environment for customs. *Those* 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 environments 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 *without undue delay* of [ ] personal data *breaches* compromising the security, confidentiality, availability or integrity of the personal data processed within its *national single window environment for customs and exchanged through EU CSW-CERTEX*.

- (23) 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 that context, interoperability*** means the capability to run such processes seamlessly across customs and non-customs systems and domains without losing the context or meaning of the data exchanged. To enable the fully automated verification of Union non-customs formalities, EU CSW-CERTEX should ensure technical interoperability and that the meaning of the relevant data is consistent. It is important to align customs and non-customs terminology to ensure that the data and information exchanged is preserved and understood throughout the exchanges between Union non-customs systems and national single window environments for customs. In addition, to ensure the harmonised enforcement of Union non-customs formalities across the Union, EU CSW-CERTEX should identify the customs ***procedure or the 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.



- (24) In view of the Union non-customs formalities covered, EU CSW-CERTEX should serve several purposes. It should make the relevant data available to customs authorities in order for them to better enforce Union non-customs regulatory policies through the automated verification of those formalities. It should also provide the relevant data to partner competent authorities in order for them to monitor and determine the remaining quantity of authorised goods not written off by customs in the clearance of other consignments. In addition, it should 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 require data transfers between national customs systems and the information and communication system established in the relevant act. EU CSW-CERTEX should therefore enable **any** automated exchanging of information between customs authorities and partner competent authorities where required by those acts, *without limiting the cooperation to those data exchanges only. To the extent that Union law does not provide for that, Member States define the operational aspect of the cooperation between customs and non-customs authorities at national level. Thus, Member States are able to 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.*

- (25) 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 legislation other than customs legislation at a single point and to receive ***the electronic feedback of*** any related information from the authorities involved directly from that point. ***Such feedback may include notifications of customs decisions.*** It should be possible for the single communication channel to be used only for the Union non-customs formalities covered by EU CSW-CERTEX and identified as suitable for additional facilitation measures.

- (26) 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 formalities and for 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 under Union legislation other than customs legislation (*'partner competent authority ■ data set'*). The *common data set*, the *partner competent authority data set* *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.

- (27) To allow ***the fulfilment of*** customs and non-customs formalities affecting the same goods movements, the national single window environments for customs should, ***for mandatory Union non-customs systems, or could, for voluntary Union non-customs systems,*** enable ***economic operators*** to submit all data required by multiple regulatory authorities for placing the goods under customs procedures ***or re-exporting them*** 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. ***Such submissions would enable the fulfilment of the ‘once-only’ principle. The national single window environments for customs should use the integrated data set to transmit the common data set and the partner competent authority data set to EU CSW-CERTEX, and the common and the specific data required by customs to customs authorities.***

- (28) To transmit the information provided by the economic operators through the national single window environments for customs to all authorities concerned, EU CSW-CERTEX should enable the necessary exchange 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 transmit 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 clearance decisions that should be transmitted to customs *authorities* via EU CSW-CERTEX. Customs authorities, in turn, should *transmit* this information ■ to the economic operators through the national single window environments for customs. The Economic Operator Registration and Identification number (‘EORI number’) should be used as the identifier for sharing and cross-referencing the information related to those exchanges.

- (29) 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.
- (30) 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. ***This will also help to bridge the gap between diverging levels of digitalisation and digital preparedness, thereby preventing potential distortions.*** Given the broad and diverse scope of those activities, it is necessary for each Member State to appoint a competent authority as national coordinator. ***Without prejudice to the internal organisation of the national administrations, the*** national coordinator should be the contact point for the Commission, and should promote cooperation at national level, while ensuring system interoperability. The Commission should provide coordination where necessary, and help ensure the efficient enforcement of Union non-customs formalities.

- (31) 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 bear the costs related to the development, maintenance and operation of EU CSW-CERTEX, which is the central component of the EU Single Window Environment for Customs, and the costs related to ensuring its interfaces with Union non-customs systems. The Member States should bear the costs related to their role in ensuring interfaces with EU CSW-CERTEX and developing, maintaining and operating the national single window environments for customs.



- (32) 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 those activities, ***with particular consideration being given 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 this Regulation, ***and should be updated at least every three years***.

- (33) The Commission should regularly monitor the *state of development* of the EU Single Window Environment for Customs *and the potential to further extend its use. To that end, the Commission should produce a yearly report on the state of the implementation of the EU Single Window Environment for Customs and the national single window environments for customs, by reference to the work programme. Moreover, that report should also include a detailed overview on the existing Union non-customs formalities and those included in the Commission's legislative proposals, for the purpose of providing a clear overview of the state of digitalisation of formalities at the border. Moreover, that report should, at least every 3 years, include the results of regular monitoring of the functioning of the EU Single Window Environment for Customs. Alongside the monitoring, the Commission should also* evaluate the performance of EU CSW-CERTEX ■ 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 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. For the purpose of monitoring and reporting, the Commission should organise and maintain a continuous dialogue with Member States, relevant economic operators and other relevant parties.*

(34) *The development of new IT systems and the updating of existing IT systems require substantial efforts to be made in terms of financial and human investment, especially in IT itself. This Regulation bridges the gaps between customs authorities and partner competent authorities, and provides a framework for digital collaboration which needs to be implemented across the Union. Therefore, in order to ensure appropriate planning and timelines, Member States are encouraged to carry out impact assessments on their national systems, processes and planning and to provide the necessary information, in a timely manner, to the Commission, with a view to promoting better law-making, in particular with regard to delegated acts and implementing acts, in accordance with the objectives of the Interinstitutional Agreement of 13 April 2016 on Better Law-Making<sup>15</sup>.*

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<sup>15</sup> *OJ L 123, 12.5.2016, p. 1.*

- (35) In order to ensure the 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 should be delegated to the Commission in respect of amending the list of Union non-customs formalities covered by EU CSW-CERTEX in the Annex; supplementing this Regulation by *specifying* the data elements to be exchanged through EU CSW-CERTEX; and supplementing this Regulation by *identifying* the *common data set* together with the *partner competent authority* data set for each relevant Union act applicable to Union non-customs formalities integrated into EU CSW-CERTEX. *When amending the list of Union non-customs formalities covered by EU CSW-CERTEX, the Commission should also determine 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 taking into consideration two elements: first, the dates by which certain obligations from Union legislation are to be fulfilled, in order to ensure that the EU Single Window Environment for Customs can be used for that purpose and 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 the dates laid down in the Annex. It is of particular importance that the Commission carry 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-Making. 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.*

(36) In order 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 Council<sup>16</sup>.

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<sup>16</sup> 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).

(37) Since this Regulation puts in place a mechanism for customs authorities to enforce 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 Article 5, point 2, of Regulation (EU) No 952/2013. This approach is in line with Article 3 of that Regulation, 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. Regulation (EU) No 952/2013 should therefore be amended to include the EU Single Window Environment for Customs within the list of customs legislation therein. Article 163(1) of Regulation (EU) No 952/2013 stipulates that the supporting documents required for the application of the provisions governing the relevant customs procedure *or the 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. Therefore, in order to better integrate customs and Union non-customs procedures, enabling them to run simultaneously, Article 163(1) of Regulation (EU) No 952/2013 should be amended accordingly.



- (38) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on **20 November 2020**.
- (39) The integration of Union non-customs formalities into EU CSW-CERTEX requires the implementation of 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.

(40) Since the objective 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 due to the inherently transnational nature of the movement of goods across borders and its complexity, but can rather, by reason of the scale and effects of the action, 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 that objective,

HAVE ADOPTED THIS REGULATION:

## **Chapter I**

### **General provisions**

#### Article 1

##### Subject matter

This Regulation establishes a European Union Single Window Environment for Customs ('EU 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 *enhance* 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 *through interoperable data sets*, within the EU Single Window Environment for Customs .

## Article 2 Definitions

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

- (1) ‘customs authorities’ means ‘customs authorities’ as defined in Article 5, point (1), of Regulation (EU) No 952/2013;
- (2) ‘customs legislation’ means ‘customs legislation’ as defined in Article 5, point (2), of Regulation (EU) No 952/2013;
- (3) ‘economic operator’ means ‘economic operator’ as defined in Article 5, point (5), of Regulation (EU) No 952/2013;
- (4) ‘customs formalities’ means ‘customs formalities’ as defined in Article 5, point (8), of Regulation (EU) No 952/2013;
- (5) ‘customs declaration’ means ‘customs declaration’ as defined in Article 5, point (12) of Regulation (EU) No 952/2013;
- (6) ‘re-export declaration’ means ‘re-export declaration’ as defined in Article 5, point (13), of Regulation (EU) No 952/2013;
- (7) ‘declarant’ means ‘declarant’ as defined in Article 5, point (15), of Regulation (EU) No 952/2013;
- (8) ‘customs procedure’ means ‘customs procedure’ as defined in Article 5, point (16), of Regulation (EU) No 952/2013;

- (9) ‘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*, the partner competent authorities and economic operators;
- (10) ‘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;

- (11) ‘Union non-customs formality’ means ***all the operations which must be carried out by an economic operator or by a partner competent authority*** for the international ***movement of goods, as*** laid down in Union legislation other than customs legislation;
- (12) ‘supporting document’ means any ***required document*** issued by ***a*** partner competent ***authority or drawn up by an economic operator, or any required information provided by an economic operator,*** to certify that Union non-customs formalities have been fulfilled;
- (13) ‘quantity management’ means the activity of monitoring and managing the quantity of goods authorised by partner competent authorities, in accordance with Union **■** legislation ***other than customs legislation,*** based on the information provided by customs authorities **■** ;

- (14) ‘Union non-customs system’ means *a* Union electronic system *established by, used in order to achieve the objectives of, or referred to in Union legislation to store information on the fulfilment of* the respective Union non-customs *formality*;
- (15) ‘*Economic Operator Registration and Identification number (EORI number)*’ means ‘*Economic Operator Registration and Identification number (EORI number)*’ as defined in Article 1, point (18), of Commission Delegated Regulation (EU) 2015/2446<sup>17</sup>;
- (16) ‘*EORI system*’ means the system established for the purposes of Article 9 of Regulation (EU) No 952/2013.

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<sup>17</sup> *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).*

### Article 3

#### Establishment of an EU Single Window Environment for Customs

- 1.** An EU Single Window Environment for Customs is established. It shall include:
  - (a)** an *electronic* European Union Customs Single Window Certificates Exchange System;
  - (b)** national single window environments for customs;
  - (c)** the Union non-customs systems referred to in *Part A of the Annex, the use of which is mandatory under Union law*;
  - (d)** *the Union non-customs systems referred to in Part B of the Annex, the use of which is voluntary under Union law.*



2. *The EU Single Window Environment for Customs and its components shall be designed, interconnected and operated in accordance with Union law on the protection of personal data, the free flow of non-personal data and cybersecurity, using the most appropriate technologies having regard to the particular characteristics of the specific data and electronic systems concerned, and the purposes of those systems.*

## **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 established *to enable information exchange, as provided for 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 of EU CSW-CERTEX

1. The Commission, in collaboration with the Member States, shall develop, integrate and operate EU CSW-CERTEX.
2. The Commission shall:
  - (a) connect the Union non-customs systems referred to in the Annex with EU CSW-CERTEX *by the dates set out in the Annex* and enable information to be exchanged on the Union non-customs formalities listed therein;
  - (b) *provide timely guidance and assistance to Member States when they connect to EU CSW-CERTEX as referred to in paragraphs 4 and 5.*
3. *Where the Commission provides training on EU CSW-CERTEX, it shall do so under Regulation (EU) 2021/444 of the European Parliament and of the Council<sup>18</sup>.*

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<sup>18</sup> *Regulation (EU) 2021/444 of the European Parliament and of the Council of 11 March 2021 establishing the Customs programme for cooperation in the field of customs and repealing Regulation (EU) No 1294/2013 (OJ L 87, 15.3.2021, p. 1).*

4. The Member States, *assisted where necessary by the Commission*, shall connect the national single window environments for customs with EU CSW-CERTEX *by the dates set out in Part A of the Annex* and enable information to be exchanged on the Union non-customs formalities listed in *Part A thereof*.
5. *The Member States, assisted, where necessary, by the Commission, may 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 Part B of the Annex.*
6. The Commission is empowered to adopt delegated acts in accordance with Article 21 *to amend Part A of the Annex, as regards the Union non-customs formalities, their respective Union non-customs systems as laid down in Union legislation other than customs legislation, and the date for the connections referred to in paragraphs 2 and 4.*

7. *The Commission is empowered to adopt delegated acts in accordance with Article 21 to amend Part B of the Annex as regards:*

- (a) Union non-customs formalities and their respective voluntary Union non-customs systems laid down in Union legislation other than customs legislation, where the use of EU CSW-CERTEX is provided for in that legislation;*
- (b) Union non-customs formalities and systems under Regulation (EU) 2021/821 of the European Parliament and of the Council<sup>19</sup> and Council Regulations (EC) No 2173/2005<sup>20</sup> and (EC) No 338/97<sup>21</sup>; and*
- (c) the date for the connection referred to in paragraph 2, point (a), of this Article for the Union non-customs systems referred to in points (a) and (b) of this paragraph.*

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<sup>19</sup> *Regulation (EU) 2021/821 of the European Parliament and of the Council of 20 May 2021 setting up a Union regime for the control of exports, brokering, technical assistance, transit and transfer of dual-use items (OJ L 206, 11.6.2021, p. 1).*

<sup>20</sup> *Council Regulation (EC) No 2173/2005 of 20 December 2005 on the establishment of a FLEGT licensing scheme for imports of timber into the European Community (OJ L 347, 30.12.2005, p. 1).*

<sup>21</sup> *Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein (OJ L 61, 3.3.1997, p. 1).*

## 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 *environments* 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 this is necessary in order to enable the exchange of information referred to in point (a) of this paragraph.

2. Processing of personal data may take place in EU CSW-CERTEX only in respect of 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 the Commission that perform EU CSW-CERTEX-related operations and maintenance activities.

3. Processing of personal data may take place in EU CSW-CERTEX only in respect of the following categories of personal data:
  - (a) the 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 legislation other than customs legislation in order to fulfil customs and Union non-customs formalities;
  - (b) the name and signature of the staff referred to in paragraph 2, points (c) and (d).
4. ***With the exception of technical logs indicating the supporting documents exchanged and the flow of such exchange,*** EU CSW-CERTEX shall not store any information 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 States'* 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 adopt implementing acts, establishing 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:
- (a) work together to process, in a timely manner, requests made by data subjects;
  - (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 III**, Section 2, of Regulation (EU) 2016/679 and **Chapter III**, 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 enable 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. *For the Union non-customs formalities and systems listed in Part A of the Annex, the national single window environments for customs shall provide* █ *the following functionalities:*

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(a) a single communication channel for economic operators, *who may use it to* fulfil the relevant customs formalities and Union non-customs formalities subject to additional digital cooperation in accordance with Article 12;

(b) █ quantity management related to the Union non-customs formalities, *where applicable; and*

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(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. *For each of the Union non-customs formalities and systems listed in Part B of the Annex, if the national single window environment for customs is connected to EU CSW-CERTEX in accordance with Article 5(5), that national single window environment for customs shall provide all of the functionalities listed in paragraph 3 of this Article.*
5. The national single window environments for customs may be used as a platform to coordinate controls performed in accordance with Article 47(1) of Regulation (EU) No 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 national single window environment for customs.
  
3. *With the exception of breaches that do not concern data exchanged with EU CSW-CERTEX*, each Member State shall notify the Commission of personal data *breaches* that *compromise* the security, confidentiality, availability or integrity of the personal data processed within its *national* single window environment for customs.

## Chapter IV

### Digital cooperation – information exchange and other procedural rules

#### SECTION 1

#### DIGITAL COOPERATION RELATED TO UNION NON-CUSTOMS FORMALITIES

##### Article 10

Information exchanged and 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 enable 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 the relevant data available to customs authorities for them to perform the necessary verification of those formalities in accordance with Regulation (EU) No 952/2013 in an automated manner;
- (b) making the relevant data available to partner competent authorities for them to perform 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 the fully automated ***fulfilment of the formalities required to place the goods under a customs procedure or to re-export them, 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) **enabling** 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 the following functionalities:

(a) aligning customs and non-customs terminology where possible, and identifying the customs **procedure or the 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**; and



- (b) *transforming, where necessary*, the format of the data required to fulfil the relevant Union non-customs formalities into a format of data compatible with the customs *declaration or re-export* declaration and vice versa without changing the content of the data.
3. The Commission is empowered to adopt delegated acts in accordance with Article 21 supplementing this Regulation by specifying the data elements to be exchanged through EU CSW-CERTEX in accordance with paragraph 1 of this Article.
4. The Commission shall adopt implementing acts, establishing specific rules for the information exchange referred to in paragraphs 1 and 2 of this Article, 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

- 1.** For ■ Union non-customs formalities and systems listed in *Part A of* the Annex, the national single window environments for customs shall provide the following functionalities:
- (a) enabling economic operators to submit the relevant information required for the fulfilment of the applicable customs formalities and Union non-customs formalities;  
*and*
  - (b) *communicating* to economic operators the electronic feedback ■ from customs *authorities* and partner competent authorities *regarding* the fulfilment of ■ customs formalities and Union non-customs formalities.

2. *For Union non-customs formalities and systems listed in Part B of the Annex, the national single window environments for customs may provide the functionalities listed in paragraph 1. In that situation, the same set of functionalities as those listed in paragraph 1 shall be provided.*

## 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, 13, 14 and 15 **■**, provided that the Commission has determined, in accordance with paragraph 2 of this Article, that the formality concerned fulfils the criteria set out in that paragraph.

2. The Commission shall adopt implementing acts, determining which of the Union non-customs formalities listed in the Annex fulfil the following criteria:

- (a) there is a degree of overlap between data to be included in the *customs declaration or re-export declaration and data to be included in 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 operators by means of *their* EORI number;

- (d) the applicable Union legislation other than customs legislation allows the fulfilment of the specific formality through the national single window environments for customs in accordance with Article 11.

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 ('common data set')*.

2. *The Commission* shall also identify the additional data elements subject solely to Union legislation other than customs legislation. Those additional data elements 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 2 *and the data set* required to place the goods under a specific customs procedure *or to re-export them* 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 supplementing this Regulation by identifying, on the one hand, the data elements *of the common data set referred to in paragraph 1* of this Article and, on the other hand, the *additional data elements referred to in paragraph 2 of this Article* 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(1), point (a), the national single window environments for customs may enable economic operators to submit an integrated **■** data *set as referred to in Article 13(3), 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 be deemed to constitute, as appropriate, the customs declaration *or the re-export declaration* 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 exchange 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 additional data elements identified pursuant to Article 13(2) (*partner competent authority data set*) to enable partner competent authorities to carry out their duties in respect of the relevant formalities, in accordance with Union legislation other than customs legislation;
  - (b) transmitting to economic operators for the purposes of Article 11(1), point (b), any feedback from partner competent authorities entered in the relevant Union non-customs systems.



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 of this Article.
3. The Commission shall adopt implementing acts, establishing procedural arrangements for the exchanges of information referred to in paragraph 1 of this Article, 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 ■ for the purpose of validating the relevant data on economic operators stored in that system.

## Article 17

### National coordinators

Each Member State shall designate a ***national*** coordinator for the EU Single Window Environment for Customs. The national coordinator shall carry out the following tasks in order ***to support the implementation of this Regulation***:

- (a) act as national contact point for the Commission for all matters relating to the implementation of this Regulation;
- (b) promote ***and support***, on a national level, ***the*** cooperation between customs authorities and national partner competent authorities ;
- (c) ***coordinate the activities related to the connection of national single window environments for customs with EU CSW-CERTEX, and the provision of information in accordance with Article 20(4).***

## 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 general budget of* the Union.
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 the connection of its national single window environment for customs with EU CSW-CERTEX.

## Article 19

### Work programme

The Commission shall adopt implementing acts, establishing a work programme to support the implementation of this Regulation in relation 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. ■ Those implementing acts shall be adopted in accordance with the *examination* procedure referred to in Article 22(2).

*The work programme referred to in the first paragraph shall be reviewed and updated regularly, and at least once every three years, in order to assess and improve the overall implementation of this Regulation.*

## Article 20

### Monitoring and reporting

1. The Commission shall regularly monitor the functioning of the EU Single Window Environment for Customs, ***taking into account inter alia information relevant for monitoring purposes and provided by the Member States, including information on the functioning of their national single window environments for customs.***
2. The Commission shall regularly evaluate the performance of EU CSW-CERTEX. ***That evaluation shall include an assessment of the effectiveness, efficiency, coherence, relevance and Union added-value of EU CSW-CERTEX.***

3. By 31 December 2027 and every *year* thereafter, the Commission shall submit to the European Parliament and to the Council a report on the implementation of this Regulation. That report shall include:

- (a) *an overview of Union non-customs formalities included in Union legislation and the Commission's legislative proposals;*
- (b) *a detailed overview of the stage of progress that every Member State has reached on its national single window environment for customs in relation to the implementation of this Regulation; and*
- (c) *a detailed overview of the overall progress of the EU Single Window Environment for Customs in relation to the work programme referred to in Article 19.*

*By 31 December 2027 and every three years thereafter, the report referred to in the first subparagraph shall also include information on the monitoring and evaluation carried out in accordance with paragraphs 1 and 2, respectively, including the impact on economic operators, and in particular on small and medium-sized enterprises.*

4. The Member States shall, at the request of 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 Article 5(6) and (7), Article 10(3) and Article 13(4) shall be conferred on the Commission for an indeterminate period *of time* from ... [the date of entry into force of this Regulation].
3. The delegation of power referred to in Article 5(6) *and (7)*, Article 10(3) and Article 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 Article 5(6) **and (7)**, Article 10(3) or Article 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, point (2), the following point is added:

‘(e) Regulation (EU) .../...<sup>+</sup> of the European Parliament and of the Council\* and the provisions supplementing or implementing it;

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\* Regulation (EU) .../... of the European Parliament and of the Council of ... establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013 (OJ L ...).’

(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) .../...<sup>++</sup> 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 systems through the European Union Customs Single Window Certificates Exchange System in accordance with Article 10(1), points (a) and (c), of that Regulation.’

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<sup>+</sup> OJ: Please insert in the text the number of this Regulation and insert the number, date, title and OJ reference of this Regulation in the footnote.

<sup>++</sup> OJ: Please insert in the number of this Regulation.

Article 24

Entry into force and application

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

Article 8(3), point (a), Article 11, Article 13(1), (2) and (3), Article 14 and Article 15(1) and (2) shall apply from ... [*nine 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 ...,

*For the European Parliament*

*For the Council*

*The President*

*The President*

## ANNEX

### *Part A*

#### **Union non-customs formalities *and mandatory Union non-customs systems***

<b>Union non-customs formality</b>	<b>Acronym</b>	<b>Union non-customs system</b>	<b>Relevant Union legislation</b>	<b>Date of application</b>
<b>Common health entry document for animals</b>	CHED-A	TRACES	■ Regulation (EU) 2017/625 of the European Parliament and of the Council <sup>22</sup>  ■	<b>3 March 2025</b>
<b>Common health entry document for products</b>	CHED-P	TRACES	■ Regulation (EU) 2017/625  ■	<b>3 March 2025</b>

<sup>22</sup> 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).

<b>Common health entry document for feed and food of non-animal origin</b>	CHED-D	TRACES	■ Regulation (EU) 2017/625 ■	<b>3 March 2025</b>
<b>Common health entry document for plants and plant products</b>	CHED-PP	TRACES	■ Regulation (EU) 2017/625 ■	<b>3 March 2025</b>
<b>Certificate of inspection</b>	COI	TRACES	■ Regulation (EU) 2018/848 of the European Parliament and of the Council <sup>23</sup> ■	<b>3 March 2025</b>
<b>Ozone depleting licence</b>	ODS	ODS 2 Licensing System	■ Regulation (EC) No 1005/2009 of the European Parliament and of the Council <sup>24</sup> ■	<b>3 March 2025</b>

<sup>23</sup> Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No 834/2007 (OJ L 150, 14.6.2018, p. 1).

<sup>24</sup> 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).

<b>Fluorinated greenhouse gases</b>	F-GAS	F-GAS Portal and HFC Licensing System	Regulation (EU) No 517/2014 of the European Parliament and of the Council <sup>25</sup>	<b>3 March 2025</b>
<b>Import licence for cultural goods</b>	<i>ICG-L</i>	TRACES	Regulation (EU) 2019/880 of the European Parliament and of the Council <sup>26</sup>	3 March 2025
<i>Importer statement for cultural goods</i>	<i>ICG-S</i>	<i>TRACES</i>	<i>Regulation (EU) 2019/880</i>	<i>3 March 2025</i>
<i>General description for cultural goods</i>	<i>ICG-D</i>	<i>TRACES</i>	<i>Regulation (EU) 2019/880</i>	<i>3 March 2025</i>

<sup>25</sup> 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).

<sup>26</sup> 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).

## *Part B*

*Union non-customs formalities and voluntary Union non-customs systems where the use of EU CSW-CERTEX is provided for in Union legislation*

<i>Union non-customs formality</i>	<i>Acronym</i>	<i>Union non-customs system</i>	<i>Relevant Union legislation other than customs legislation</i>	<i>Connection by</i>
<i>Import licence for Forest Law Enforcement, Governance and Trade</i>	<i>FLEGT</i>	<i>TRACES</i>	<i>Council Regulation (EC) No 2173/2005<sup>27</sup></i>	<i>3 March 2025</i>
<i>Union regime for the control of exports, brokering, technical assistance, transit and transfer of dual-use items</i>	<i>DuES</i>	<i>eLicensing System</i>	<i>Regulation (EU) 2021/821 of the European Parliament and of the Council<sup>28</sup></i>	<i>3 March 2025</i>

<sup>27</sup> *Council Regulation (EC) No 2173/2005 of 20 December 2005 on the establishment of a FLEGT licensing scheme for imports of timber into the European Community (OJ L 347, 30.12.2005, p. 1).]*

<sup>28</sup> *Regulation (EU) 2021/821 of the European Parliament and of the Council of 20 May 2021 setting up a Union regime for the control of exports, brokering, technical assistance, transit and transfer of dual-use items (OJ L 206, 11.6.2021, p. 1).*

<i>Certificates for International trade of endangered species of wild fauna and flora</i>	<i>CITES</i>	<i>TRACES</i>	<i>Council Regulation (EC) No 338/97<sup>29</sup></i>	<i>1 October 2025</i>
<i>Information and Communication System for Market Surveillance</i>	<i>ICSMS</i>	<i>ICSMS</i>	<i>Regulation (EU) 2019/1020 of the European Parliament and of the Council<sup>30</sup></i>	<i>16 December 2025</i>

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<sup>29</sup> *Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein (OJ L 61, 3.3.1997, p. 1).*

<sup>30</sup> *Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019 on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011 (OJ L 169, 25.6.2019, p. 1).*