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Subject: Proposal for a Regulation of the European Parliament and of the Council
establishing the Customs programme for cooperation in the field of
customs
- Partial mandate for negotiations with the European Parliament

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

**Proposal for a Regulation of the European Parliament and of the Council Establishing the
'Customs' Programme for Cooperation in the Field of Customs**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee¹,

Acting in accordance with the ordinary legislative procedure,

Whereas:

- (1) The Customs 2020 programme set up under Regulation (EU) No 1294/2013² and its predecessors have significantly contributed to facilitating and enhancing customs cooperation. Many of the activities in the customs area are of a cross-border nature, involving and affecting all Member States, and therefore they cannot be effectively and efficiently delivered by individual Member States. A customs programme at Union level, implemented by the Commission, has proved to be cost efficient and bring a real added-value to other customs cooperation frameworks set up on a bilateral or multilateral basis. It is therefore appropriate to ensure the continuity of Union financing of activities in the field of customs cooperation by establishing a new programme in the same area, the Customs programme.

¹ OJ C [...], [...], p. [...]

² Regulation (EU) No 1294/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision No 624/2007/EC, OJ L 347, 20.12.2013, p. 209.

- (2) The customs union has evolved considerably over the last fifty years and customs administrations now successfully perform a wide variety of tasks at borders. Acting together, they work to facilitate trade and reduce red tape, collect revenues for national and Union budgets and protect the public against terrorist, health, environmental and other threats. In particular, with the introduction of an EU-wide Common Risk Management Framework³ and customs control of movements of large amounts of cash to combat money laundering and terrorist financing, customs assume a front line position in the fight against terrorism and organised crime,. Given that broad mandate, customs is now effectively the lead authority for the control of goods at the Union's external borders. Against that backdrop, the Customs programme should not only cover customs cooperation but extend its support to the mission of customs authorities at large, as set out in Article 3 of Regulation (EU) No 952/2013, i.e., the supervision of the Union's international trade, the implementation of the external aspects of the internal market, of the common trade policy and of the other common Union policies having a bearing on trade, as well as the security of the supply chain. The legal basis will therefore cover customs cooperation (Article 33 TFEU), internal market (Article 114 TFEU) and commercial policy (Article 207 TFEU).
- (3) In providing a framework for actions that has as objective to support the customs union and customs authorities, the Programme should contribute to protecting the financial and economic interests of the Union and its Member States; protecting the Union from unfair and illegal trade while supporting legitimate business activity; ensuring the security and safety of the Union and its residents; and facilitating legitimate trade, so that businesses and citizens can benefit from the full potential of the internal market and of global trade.
- (4) This Regulation lays down a financial envelope for the Programme, which is to constitute the prime reference amount, within the meaning of point 17 of the Interinstitutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management⁴, for the European Parliament and the Council during the annual budgetary procedure.

³ https://ec.europa.eu/taxation_customs/general-information-customs/customs-risk-management/measures-customs-risk-management-framework-crmf_en

⁴ OJ C 373, 20.12.2013, p. 1

- (5) [In order to support the process of accession and association by third countries, the Programme should be open to the participation of acceding and candidate countries as well as potential candidates and partner countries of the European Neighbourhood Policy if certain conditions are fulfilled. It may also be open to other third countries, in accordance with the conditions laid down in specific agreements between the Union and those countries covering their participation to any Union programme.]
- (6) Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council⁵ (the ‘Financial Regulation’) applies to this Programme. It lays down rules on the implementation of the Union budget, including the rules on grants, procurement and reimbursement of external experts.
- (7) The actions which applied under the Customs 2020 programme have proven to be adequate and should therefore be maintained. In order to provide more simplicity and flexibility in the execution of the Programme and thereby better deliver on its objectives, the actions should be defined only in terms of overall categories with a list of illustrative examples of concrete activities. Through cooperation and capacity building, the Customs programme should also promote and support the uptake and leverage of innovation to further improve the capabilities to deliver on the core priorities of customs.
- (8) Regulation [2018/XXX] establishes, as part of the Integrated Border Management Fund, a Customs Control Equipment Instrument⁶ (‘CCE Instrument’). In order to preserve the coherence and horizontal coordination of all cooperation actions relating to customs and customs control equipment, it is appropriate to implement all of them under one single legal act and set of rules, being this Regulation. Therefore, the CCE Instrument should only support the purchase, maintenance and upgrade of the eligible equipment while this Programme should support all other related actions, such as cooperation actions for the assessment of equipment needs or, where appropriate, training in relation to the equipment purchased.

⁵ OJ L 193, 30.7.2018, p.1

⁶ Proposal for a Regulation of the European Parliament and of the Council establishing, as part of the Integrated Border Management Fund, the instrument for financial support for customs control equipment

- (9) Exchanges of customs and related information are key for a proper functioning of customs and they extend well beyond the exchanges within the customs union. Adaptations or extensions of European electronic systems to third countries not associated to the Programme and international organisations could indeed have an interest for the Union or the Member States. Therefore, when duly justified by such an interest, adaptations of or extensions to European electronic systems for cooperation with third countries and international organisations should be eligible costs under the Programme.
- (10) Considering the importance of globalisation, the Programme should continue to provide the possibility of involving external experts within the meaning of Article 238 of the Financial Regulation. Those external experts should mainly be representatives of governmental authorities, including from non-associated third countries, as well as representatives of international organisations, economic operators or civil society.
- (11) In line with the Commission's commitment to ensure the coherence and simplification of funding programmes, set out in its Communication of 19 October 2010 entitled 'The EU Budget Review'⁷, resources should be shared with other Union funding instruments if the envisaged actions under the Programme pursue objectives that are common to various funding instruments, excluding however double financing. Actions under the Programme should ensure coherence in the use of the Union's resources supporting the customs union and customs authorities.

⁷ COM (2010)700 final

- (12) Information Technology (IT) capacity building actions are set to attract the greatest part of the budget under the Programme. When considering the budgetary allocations, top priority should be assigned to the IT systems which are necessary for the implementation of the Union Customs Code and clearly identified in the Multi-annual Strategic Plan for Customs (MASP-C), before any other IT projects. Specific provisions should describe, respectively, the common and national components of the European electronic systems. Moreover, the scope of actions and the responsibilities of the Commission and the Member States should be clearly defined. For that purpose and in order to ensure coherence and coordination of IT capacity building actions, the Programme provides for a Multi-Annual Strategic Plan for Customs ('MASP-C'), a planning and coordination tool, for creating a coherent and interoperable electronic environment for customs in the Union. The MASP-C should be produced in close cooperation with the Member States experts and senior management. In particular, it should be submitted for acceptance by the Member States experts and submitted for endorsement by the Member States senior management. The Commission should regularly consult economic operators on the preparation, development and deployment of the systems and services defined in the MASP-C.
- (13) Decision No 70/2008/EC of the European Parliament and of the Council⁸ requests the Commission to draw up a Multi-Annual Strategic Plan for Customs for creating a coherent and interoperable electronic customs environment for the Union. The development and operation of the electronic systems included in the Multi-Annual Strategic Plan are mainly funded by the Programme. In order to ensure coherence and coordination between the Programme and the Multi-Annual Strategic Plan, the relevant provisions of the Decision should be included in this Regulation. As all relevant provisions of Decision No 70/2008/EC are now taken over either by Regulation (EU) No 952/2013 or by this Regulation, Decision No 70/2008/EC should be repealed.

⁸ 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).

- (14) This Regulation should be implemented by means of work programmes. In view of the mid- to long-term nature of the objectives pursued and building on experience gained over time, work programmes should be able to cover several years. The shift from annual to multiannual work programmes, each covering no more than 3 years, will reduce the administrative burden for both the Commission and Member States.
- (15) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred to the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council⁹.
- (16) Pursuant to paragraph 22 and 23 of the Inter-institutional agreement for Better Law-Making of 13 April 2016¹⁰, there is a need to evaluate this programme on the basis of information collected through specific monitoring requirements, while avoiding overregulation and administrative burdens, in particular on Member States. These requirements, where appropriate, can include measurable indicators, as a basis for evaluating the effects of the Instrument on the ground. In addition to the mid-term and final programme evaluations, annual Progress Reports should be issued as well to monitor and report on the programme implementation.

⁹ 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 the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13)

¹⁰ Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making of 13 April 2016; (OJ L 123, 12.5.2016, p. 1–14.)

(17) In order to respond appropriately to changes in policy priorities, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of amending the list of indicators to measure the achievement of the specific objectives of the Programme. It is of particular importance that the Commission carries out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

(18) In accordance with the Financial Regulation, Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council¹¹, Council Regulation (Euratom, EC) No 2988/95¹², Council Regulation (Euratom, EC) No 2185/96¹³ and Council Regulation (EU) 2017/1939¹⁴, the financial interests of the Union are to be protected through proportionate measures, including the prevention, detection, correction and investigation of irregularities and fraud, the recovery of funds lost, wrongly paid or incorrectly used and, where appropriate, the imposition of administrative sanctions. In particular, in accordance with Regulation (EU, Euratom) No 883/2013 and Regulation (Euratom, EC) No 2185/96, the European Anti-Fraud Office (OLAF) may carry out administrative investigations, including on-the-spot checks and inspections, with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union. In accordance with Regulation (EU) 2017/1939, the European Public Prosecutor's Office (EPPO) may investigate and prosecute fraud and other criminal offences affecting the financial interests of the Union, as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council¹⁵. In accordance with the Financial Regulation, any person or entity receiving Union funds is to fully cooperate in the protection of the Union's financial interests, to grant the necessary rights and access to the Commission, OLAF, the EPPO and the European Court of Auditors and to ensure that any third parties involved in the implementation of Union funds grant equivalent rights.

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- ¹¹ Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999, (OJ L 248, 18.9.2013, p. 1).
- ¹² Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ L 312, 23.12.1995, p. 1).
- ¹³ Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities (OJ L 292, 15.11.1996, p. 2).
- ¹⁴ Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1).
- ¹⁵ Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).

- (19) Horizontal financial rules adopted by the European Parliament and the Council on the basis of Article 322 of the Treaty on the Functioning of the European Union apply to this Regulation. These rules are laid down in the Financial Regulation and determine in particular the procedure for establishing and implementing the budget through grants, procurement, prizes, indirect implementation, and provide for checks on the responsibility of financial actors. Rules adopted on the basis of Article 322 TFEU also concern the protection of the Union's budget in case of generalised deficiencies as regards the rule of law in the Member States, as the respect for the rule of law is an essential precondition for sound financial management and effective EU funding. The eligible costs will be determined in function of the nature of the eligible actions. This entails, amongst others, travel and subsistence costs for participants to meeting-type activities or costs linked to the organisation of events.
- (20) The types of financing and the methods of implementation under this Regulation should be chosen on the basis of their ability to achieve the specific objectives of the actions and to deliver results, taking into account, in particular, the costs of controls, the administrative burden, and the expected risk of non-compliance. This should include consideration of the use of lump sums, flat rates and unit costs, as well as financing not linked to costs as referred to in Article 125(1) of the Financial Regulation.
- (21) Since the objective of this Regulation cannot be sufficiently achieved by the individual Member States but can rather, by reason of its scale and effects, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity, as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.
- (22) This Regulation replaces Regulation (EU) No 1294/2013 of the European Parliament and of the Council, which should therefore be repealed,

HAVE ADOPTED THIS REGULATION:

CHAPTER I
GENERAL PROVISIONS

Article 1

Subject matter

1. This Regulation establishes the 'Customs' programme for cooperation in the field of customs ('Programme').
2. It lays down the objectives of the Programme, the budget for the period 2021 – 2027, the forms of Union funding and the rules for providing such funding.

Article 2

Definitions

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

- (1) 'customs authorities' means the authorities defined in point (1) of Article 5 of Regulation (EU) No 952/2013;
- (2) 'European electronic systems' means electronic systems necessary for the customs union and for the execution of the mission of customs authorities
- (3) 'third country' means a country that is not member of the Union.

Article 3

Programme objectives

1. The Programme has the general objective to support the customs union and customs authorities to protect the financial and economic interests of the Union and its Member States, to ensure security and safety within the Union and to protect the Union from unfair and illegal trade, while facilitating legitimate business activity.

2. The Programme has the specific objective to support the preparation and uniform implementation of customs legislation and policy as well as customs cooperation and administrative capacity building, including human competency and the development and operation of European electronic systems.

Article 4

Budget

1. The financial envelope for the implementation of the Programme for the period 2021 – 2027 shall be EUR [950 000 000] in current prices.
2. The amount referred to in paragraph 1 may also cover expenses for preparation, monitoring, control, audit, evaluation and other activities for managing the Programme and evaluating the achievement of its objectives. It may moreover cover expenses relating to studies, meetings of experts, information and communication actions, in so far as they are related to the objectives of the Programme, as well as expenses linked to information technology networks focusing on information processing and exchange, including corporate information technology tools and other technical and administrative assistance needed in connection with the management of the Programme.

[Article 5

Third countries associated to the Programme

The Programme shall be open to the following third countries:

- (a) acceding countries, candidate countries and potential candidates, in accordance with the general principles and general terms and conditions for the participation of those countries in Union programmes established in the respective framework agreements and Association Council decisions, or similar agreements, and in accordance with the specific conditions laid down in agreements between the Union and those countries;

- (b) countries covered by the European Neighbourhood Policy, in accordance with the general principles and general terms and conditions for the participation of those countries in Union programmes established in the respective framework agreements and association Council decisions, or similar agreements, and in accordance with the specific conditions laid down in agreements between the Union and those countries-
- (c) other third countries, in accordance with the conditions laid down in a specific agreement covering the participation of the third country to any Union programme, provided that the agreement:
- ensures a fair balance as regards the contributions and benefits of the third country participating in the Union programmes;
 - lays down the conditions of participation in the programmes, including the calculation of financial contributions to individual programmes and their administrative costs. These contributions shall constitute assigned revenues in accordance with Article 21(5) of Regulation 2018/1046;
 - does not confer to the third country a decisional power on the Programme;
 - guarantees the rights of the Union to ensure sound financial management and to protect its financial interests.]

Article 6

Implementation and forms of EU funding

1. The Programme shall be implemented in direct management in accordance with the Financial Regulation.
2. The Programme may provide funding in any of the forms laid down in the Financial Regulation, in particular grants, procurement and reimbursement of travel and subsistence expenses incurred by external experts.

CHAPTER II

ELIGIBILITY

Article 7

Eligible actions

1. Only actions implementing the objectives referred to in Article 3 shall be eligible for funding.
2. Actions complementing or supporting the actions implementing the objectives referred to in Article 3 of Regulation (EU) [2018/XXX] [CCE instrument] shall also be eligible for funding under this Programme.
3. Actions referred to in paragraphs 1 and 2 shall include the following:
 - (a) meetings and similar ad-hoc events;
 - (b) project-based structured collaboration;
 - (c) IT capacity building actions, in particular the development and operation of European electronic systems;
 - (d) human competency and capacity building actions;
 - (e) support and other actions, including:
 - (1) studies;
 - (2) innovation activities, in particular proof-of-concepts, pilots prototyping initiatives, smart data mining and collaboration among systems;
 - (3) jointly developed communication actions;
 - (4) any other action provided for in the work programmes referred to in Article 13, which is necessary for attaining or in support of the objectives set out in Article 3.

Possible forms of actions referred to in points (a), (b) and (d) are presented in a non-exhaustive list in Annex 1.

4. Actions consisting in the development and operation of adaptations or extensions to the common components of the European electronic systems for cooperation with third countries not associated to the Programme or international organisations shall be eligible for funding when they are of interest to the Union. The Commission shall put in place the necessary administrative arrangements, which may provide for a financial contribution from the third parties concerned to these actions.
5. Where an IT capacity building action referred to in point (c) of paragraph 3 concerns the development and operation of a European electronic system, only the costs related to the responsibilities entrusted to the Commission pursuant to Article 11(2) shall be eligible for funding under the Programme. Member States shall bear the costs related to the responsibilities entrusted to them pursuant to Article 11(3).

Article 8

External experts

1. Wherever beneficial for the achievement of the actions implementing the objectives referred to in Article 3, representatives of governmental authorities, including those from third countries not associated to the programme pursuant to Article 5, representatives of international and other relevant organisations, of economic operators and organisations representing economic operators and of civil society may take part as external experts to actions organised under the Programme.
2. Costs incurred by the external experts referred to in paragraph 1 shall be eligible for reimbursement under the Programme in accordance with the provisions of Article 238 of the Financial Regulation.
3. Where appropriate, the external experts shall be selected by the Commission and the Member States based on their skills, experience and knowledge relevant to the specific action, avoiding any potential conflict of interest.

CHAPTER III

GRANTS

Article 9

Award, complementarity and combined funding

1. Grants under the Programme shall be awarded and managed in accordance with Title VIII of the Financial Regulation.
2. An action that has received a contribution from another Union programme may also receive a contribution under the Programme, provided that the contribution do not cover the same costs. The rules of each contributing Union programme shall apply to its respective contribution to the action. The cumulative funding shall not exceed the total eligible costs of the action and the support from the different Union programmes may be calculated on a pro-rata basis in accordance with the documents setting out the conditions for support.
3. In accordance with Article 198(f) of the Financial Regulation, the grants shall be awarded without a call for proposals where the eligible entities are customs authorities of the Member States and of the third countries associated to the Programme as referred to in Article 5 of this Regulation, provided that the conditions set out in that Article are met.

Article 10

Co-financing rate

1. By derogation to Article 190 of the Financial Regulation, the Programme may finance up to 100 % of eligible costs of an action.
2. The applicable co-financing rate where actions require the awarding of grants shall be set out in the multiannual work programmes referred to in Article 13.

CHAPTER IV
SPECIFIC PROVISIONS FOR IT CAPACITY BUILDING ACTIONS

Article 11

Responsibilities

1. The Commission and the Member States shall ensure jointly the development and operation, including the design, specification, conformance testing, deployment, maintenance, evolution, security, quality assurance and quality control, of the European electronic systems listed in the Multi-Annual Strategic Plan for Customs referred to in Article 12.

2. The Commission shall, in particular, ensure the following:
 - (a) the development and operation of common components as established under the Multi-Annual Strategic Plan for Customs provided for in Article 12;

 - (b) the overall coordination of the development and operation of European electronic systems with a view to their operability, interconnectivity and continuous improvement and their synchronised implementation;

 - (c) the coordination at Union level of European electronic systems with a view to their promotion and implementation at national level;

 - (d) the coordination of the development and operation of European electronic systems as regards their interactions with third parties, excluding actions designed to meet national requirements;

 - (e) the coordination of European electronic systems with other relevant actions relating to e-Government at Union level.

3. The Member States shall, in particular, ensure the following:
 - (a) the development and operation of national components as established under the Multi-annual Strategic Plan for Customs provided for in Article 12;
 - (b) the coordination of the development and operation of the national components of European electronic systems at national level;
 - (c) the coordination of European electronic systems with other relevant actions relating to e-Government at national level;
 - (d) the regular provision to the Commission of information regarding the measures taken to enable their respective authorities or economic operators to make full use of European electronic systems;
 - (e) the implementation at national level of European electronic systems.

Article 12

Multi-Annual Strategic Plan for Customs (MASP-C)

1. The Commission, together with the Member States, shall draw up and keep updated a Multi-Annual Strategic Plan for Customs listing all tasks relevant for the development and operation of European electronic systems and classifying each system, or part thereof, as:
 - (a) a common component: a component of the European electronic systems developed at Union level, which is available for all Member States or identified as common by the Commission for reasons of efficiency, security and rationalisation;
 - (b) a national component: a component of the European electronic systems developed at national level, which is available in the Member State that created such a component or contributed to its joint creation;
 - (c) or a combination of both.

2. The Multi-Annual Strategic Plan for Customs shall also include innovation and pilot actions as well as the supporting methodologies and tools related to the European electronic systems.
3. Member States shall notify the Commission of the completion of each task allocated to them under the Multi-Annual Strategic Plan for Customs referred to in paragraph 1. They shall also regularly report to the Commission on progress with their tasks.
4. No later than 31 March of each year, the Member States shall submit to the Commission annual progress reports on the implementation of the Multi-Annual Strategic Plan for Customs referred to in paragraph 1 covering the period 1 January to 31 December of the preceding year. Those annual reports shall be based on a format established by the Commission together with the Member States.
5. No later than 31 October of each year, the Commission shall, on the basis of the annual reports referred to in paragraph 4, establish a consolidated report assessing the progress made by Member States and the Commission in the implementation of the plan referred to in paragraph 1 and make that report public.

CHAPTER V

PROGRAMMING, MONITORING, EVALUATION AND CONTROL

Article 13

Work programme

1. The Programme shall be implemented by multiannual work programmes referred to in Article 110(2) of the Financial Regulation.
2. The multiannual work programmes shall be adopted by the Commission by means of implementing acts. Those implementing acts shall be adopted in accordance with the procedure referred to in Article 18(2).

Article 14

Monitoring and reporting

1. Indicators to report on progress of the Programme towards the achievement of the specific objectives set out in Article 3 are set in Annex 2.
2. To ensure effective assessment of progress of the Programme towards the achievement of its objectives, the Commission is empowered to adopt delegated acts in accordance with Article 17 to amend Annex 2 to review or complement the indicators where considered necessary and to supplement this Regulation with provisions on the establishment of a monitoring and evaluation framework.
3. The performance reporting system shall ensure that data for monitoring programme implementation and results are collected efficiently, effectively, and in a timely manner. To that end, proportionate reporting requirements shall be imposed on recipients of Union funds.

Article 15

Evaluation

1. Evaluations shall be carried out in a timely manner to feed into the decision-making process.
2. The interim evaluation of the Programme shall be performed once there is sufficient information available about the implementation of the Programme, but no later than four years after the start of the programme implementation.
3. At the end of the implementation of the Programme, but no later than four years after the end of the period specified in Article 1, a final evaluation of the Programme shall be carried out by the Commission.
4. The Commission shall communicate the conclusions of the evaluations, accompanied by its observations, to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions.

Article 16

Audits and investigations

Where a third country participates in the programme by a decision under an international agreement or by virtue of any other legal instrument, the third country shall grant the necessary rights and access required for the authorizing officer responsible, the European Anti-Fraud Office (OLAF), the European Court of Auditors to comprehensively exert their respective competences. In the case of OLAF, such rights shall include the right to carry out investigations, including on-the-spot checks and inspections, provided for in Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council concerning investigations conducted by the European Anti-Fraud Office (OLAF).

CHAPTER VI

EXERCISE OF THE DELEGATION AND COMMITTEE PROCEDURE

Article 17

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 14(2) shall be conferred on the Commission until 31 December 2028.
3. The delegation of power referred to in Article 14(2) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal* of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.
4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016.

5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.
6. A delegated act adopted pursuant to Article 14(2) shall enter into force if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Article 18

Committee procedure

1. The Commission shall be assisted by a committee referred to as the "Customs Programme Committee". 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.

CHAPTER VII

TRANSITIONAL AND FINAL PROVISIONS

Article 19

Information, communication and publicity

1. The recipients of Union funding shall acknowledge the origin and ensure the visibility of the Union funding (in particular when promoting the actions and their results) by providing coherent, effective and proportionate targeted information to multiple audiences, including the media and the public.

2. The Commission shall implement information and communication actions relating to the Programme, and its actions and results. Financial resources allocated to the Programme shall also contribute to the corporate communication of the political priorities of the Union, as far as they are related to the objectives referred to in Article 3.

Article 20

Repeal

1. Regulation (EU) No 1294/2013 is repealed with effect from 1 January 2021.
2. Decision No 70/2008/EC is repealed with effect from 1 January 2021.

Article 21

Transitional provisions

1. This Regulation shall not affect the continuation or modification of the actions concerned, until their closure, under Regulation (EU) No 1294/2013, which shall continue to apply to the actions concerned until their closure.
2. The financial envelope for the Programme may also cover technical and administrative assistance expenses necessary to ensure the transition between the Programme and the measures adopted under its predecessor, the Regulation (EU) No 1294/2013.
3. If necessary, appropriations may be entered in the budget beyond 2027 to cover the expenses provided for in Article 4(2), to enable the management of actions not completed by 31 December 2027.

Article 22

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*. This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the European Parliament

For the Council

The President

The President