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COVER NOTE

From: Mr Séamus Boland, President of the European Economic and Social Committee

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

Subject: OPINION
European Economic and Social Committee
- Proposal for a Regulation of the European Parliament and of the Council establishing the Single Market and Customs Programme for the period 2028-2034 and repealing Regulations (EU) 2021/444, (EU) 2021/690, (EU) 2021/785, (EU) 2021/847 and (EU) 2021/1077 [COM(2025) 590 final – 2025/0590 (COD)]

Delegations will find attached abovementioned opinion.

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(Document 6000/26 REV1 is correcting the technical problem of double and incorrect cover page)



OPINION

European Economic and Social Committee

Single Market and Customs Programme 2028-2034

Regulation of the European Parliament and of the Council establishing the Single Market and Customs Programme for the period 2028-2034 and repealing Regulations (EU) 2021/444, (EU) 2021/690, (EU) 2021/785, (EU) 2021/847 and (EU) 2021/1077 [COM(2025) 590 final – 2025/0590 (COD)]

INT/1104

Rapporteur: **Vasco de Mello**

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| Legislative procedure | EU Law Tracker |
| Referral | European Parliament, 6/11/2025 Council of the European Union, 21/10/2025 |
| Legal basis | Articles 114 and 169 TFEU |
| European Commission documents | COM(2025) 590 final – 2025/0590 (COD) |
| Relevant Sustainable Development Goals (SDGs) | SDG 12 |
| Section responsible | Section for the Single Market, Production and Consumption |
| Adopted in section | 8/1/2026 |
| Adopted at plenary | 21/1/2026 |
| Plenary session No | 602 |
| Outcome of vote (for/against/abstentions) | 239/0/6 |

1. CONCLUSIONS AND RECOMMENDATIONS

The European Economic and Social Committee (EESC)

- 1.1 welcomes all measures aimed at a) removing barriers and obstacles to effective completion of the single market and b) securing greater harmonisation of administrative and legislative practices, as well as better interoperability between databases – both among Member States and between European Commission departments and Member States; also applauds all measures that cut back red tape for both individuals and businesses, all of which is the objective of the proposal for a Regulation establishing the Single Market and Customs Programme for the period 2028-2034;
- 1.2 considers that a single market requires there to be no barriers to its proper functioning – unless such barriers are necessary and due exemption is provided for them by the Treaties – which in turn implies that the movement of goods, services, persons and capital is carried out in a secure, fluid manner throughout the EU’s economic area and under conditions of fair competition between all economic actors. For this to happen, a fundamental prerequisite for a proper functioning single market is to have efficient protection and controls for the entry of products from third countries, in particular Asia, enabling, among other objectives, fair competition between products and services produced within the Union and those coming from outside the Union and that move freely within it after entry;
- 1.3 once again welcomes the fact that the five previous programmes are being merged into this one new programme, provided that it generates the synergies in, and has a cross-cutting impact on, the various areas covered by the programme, as expected;
- 1.4 considers that the programme in question pursues the right strategy by devising measures and support aimed at increasing and improving cooperation between the Commission and Member States, and among the Member States, in matters pertaining to the single market, Customs Union, taxation and fraud-combating efforts, particularly through assisting and supporting: a) the modernisation of the technical and digital infrastructure of national authorities carrying out tasks in the areas of customs and the Customs Union, b) the improvement of existing cooperation between such authorities and, lastly, c) the implementation of training/capacity building activities;
- 1.5 notes that this is evidenced by the fact that, of the funds earmarked for the programme in hand, it is expected that around 58% of total funds could in principle be earmarked for modernising and standardising digital infrastructure and for training employees in the administrations of the Member States and third countries that are participants of the programme, in Customs Union and anti-fraud cooperation;
- 1.6 recommends that the European Commission advise Member States to boost human resources in these areas so that effective, efficient checks can be carried out on compliance with customs and tax obligations and on compliance with technical specifications for products coming from third countries, at the moment such products enter the EU area. This is so that the objective pursued by this programme – strengthening the administrative, operational and technical capacities of national administrations – does not fail, but is achieved;

- 1.7 in particular, the EESC urges the European Commission to encourage Member States to boost human resources when it comes to customs as well as tax services collecting customs duties and taxes, especially in those Member States that receive the most imports from Asia, and with regard to parcels sent via digital platforms that are located there;
- 1.8 considers – given that the Customs Union is a specific and exclusive competence of the European Union – that, alongside this programme, the EU should incentivise the Member States to increase spending on boosting customs human resources as well as for services dealing with the collection of customs taxes and duties. Such costs should, ideally and hypothetically, be borne by the Union’s budget or, at the very least, should not be taken into account for the purposes of calculating Member States’ deficits;
- 1.9 calls for the simplification of EU regulations to be accompanied by the same manner of changes in every Member State’s legislation, so that national laws do not make it difficult for individuals and businesses to apply the rules;
- 1.10 recommends that digitalisation of the procedures to be followed by individuals and businesses not be accompanied by increased complexity or an increase in their reporting or other obligations;
- 1.11 it also welcomes the adoption and consolidation of tax cooperation measures between the European Commission and Member States on the one hand, and among Member States on the other, particularly as regards interoperability between national systems and the adoption of common systems. The EESC believes that such a measure will be essential for improving checks on tax collection – particularly VAT collection – in intra-Community transactions;
- 1.12 commends the Commission on the measures being taken to step up use of the AFIS (Anti-Fraud Information System) and the IMS (Irregularity Management System), in conjunction with OLAF (the European Anti-Fraud Office), with the aim of protecting the financial interests of the Union and its Member States;
- 1.13 considers it important to support consumer associations, given the key role they play in consumer dispute resolution arrangements, in monitoring the compliance of products circulating on the single market, and in efforts to boost financial literacy.

2. **EXPLANATORY NOTES**

Arguments in support of conclusion 1.1

- 2.1 One of the key objectives of the European Union, actually enshrined in the Treaty on the Functioning of the European Union (TFEU) – in two articles in Part Three thereof, which deal with the policies and internal actions of the Union (Article 26 et seq.) – is the development of a single market. Nevertheless, the internal market is not yet complete.
- 2.2 Despite this aim being enshrined in the Treaties, and despite the fact that the single market has already been in existence for thirty years, there are still obstacles to the completion of a genuine

internal market in which people, goods, services and capital can circulate as freely as if they were in a single domestic market.

Arguments in support of conclusion 1.2

- 2.3 Effective border control, the definition of common technical specifications – both for goods produced in the Member States and for those produced in third countries – and monitoring of compliance with these specifications, as well as cooperation between Member States on tax matters and in the fight against fraud, are key factors for creating an environment of healthy competition, under equal conditions, among economic operators.
- 2.4 Only in this way will it be possible to counter existing unfair competition between, on the one hand, products produced by non-EU companies and distributed via IT platforms and, on the other, those produced and marketed by European companies, which comply with European standards.
- 2.5 And only thus will it be possible to create a single market that contributes towards having fair competition and equal market conditions for all companies, allowing them to compete with one another on a level playing field¹.
- 2.6 These points were already highlighted by the EESC in its opinion on the proposal establishing the Programme for the single market, competitiveness of enterprises, including SMEs, and European statistics,² which the regulation in hand is intended, in particular, to replace. These same ideas were reiterated in the EESC's recent opinion on compliance with single market rules, in which the EESC urged the Commission, in its capacity as 'guardian of the Treaties', to actively promote, implement and strengthen legal measures that could lead to the dismantling of barriers and obstacles created by Member States, which prevent a genuine single market being created³.

Arguments in support of conclusion 1.3

- 2.7 Along the lines of what was proposed in the Letta and Draghi Reports, the European Commission itself, in its Communication on the Single Market Strategy, recognises the need to simplify bureaucratic processes and remove obstacles to the definitive completion of the Single Market⁴.

¹ See EESC opinions INT/1008 ([OJ C 184, 25.5.2023, p. 39](#)) and INT/1084 on Fair competition/third-country platforms (not yet published in the Official Journal).

² Regulation (EU) 2021/690 of the European Parliament and of the Council establishing a programme for the internal market, competitiveness of enterprises, including small and medium-sized enterprises, the area of plants, animals, food and feed, and European statistics (Single Market Programme) and repealing Regulations (EU) No 99/2013, (EU) No 1287/2013, (EU) No 254/2014 and (EU) No 652/2014 ([OJ L 153, 3.5.2021, p. 1](#)).

³ See opinion INT/1085 on [Compliance with single market rules](#) (not yet published in the Official Journal).

⁴ In the European Commission Communication entitled The Single Market: our European home market in an uncertain world – Internal Market, Industry, Entrepreneurship and SMEs.

Arguments in support of conclusion 1.4

- 2.8 However, the simplification of processes and procedures at EU level will have to be accompanied by EU-derived national legislation⁵.
- 2.9 As in its opinion on the programme for the internal market, competitiveness of enterprises, including SMEs, the area of plants, animals, food and feed, and European statistics (Single Market Programme), the EESC welcomes the merging of the five previous programmes into one.
- 2.10 The EESC believes that there can be no genuine single market without harmonisation of the technical specifications and characteristics of goods and products marketed throughout the European Union, as well as proper and effective checks, both on the entry of goods into the Customs Union and on their movement within the European Union, to verify conformity with European technical specifications and compliance with tax and customs obligations.

Arguments in support of conclusion 1.5

- 2.11 The proposed programme provides for the integration of four key policies – on the single market, Customs Union, taxation and anti-fraud – to be consolidated into one programme – with an overall value of EUR 6.2 billion for the seven-year duration of the programme.
- 2.12 As it has in the past, the EESC welcomes the consolidation of these four – complementary – policies into one.
- 2.13 It regrets that the European Commission does not detail or quantify the amounts spent on each of the programme’s key policies, as it did in some of the presentations it has kindly provided to the rapporteur.
- 2.14 The EESC is concerned that this could lead to the better implementation of one policy to the detriment of another, given the possibility for resources to be reallocated from one policy to another after the programme is adopted.

Arguments in support of conclusions 1.6 and 1.7

- 2.15 The recommendations made by the European Court of Auditors (ECA) in its Special Report entitled *Customs controls: insufficient harmonisation hampers EU financial interests*⁶ are along the same lines as those set out in this opinion and by the European Commission in its relevant communications on the Customs Union and tax matters.
- 2.16 In the aforementioned special report, the ECA indicates that on average only 4.5 % of goods cleared through customs in the European Union are subject to physical checks.

⁵ One example is Portugal’s transposition of the General Data Protection Regulation by means of Law No 58/2019 of 8 August, the purpose of which is to ensure implementation in Portugal’s legal order of 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 (subsequently simply referred to as the General Data Protection Regulation (GDPR)).

⁶ In the ECA report entitled [Customs controls: insufficient harmonisation hampers EU financial interests](#).

- 2.17 The findings of the report issued by the European Commission on *Controls on products entering the EU market with regard to product compliance in 2024*⁷ are in the same vein; there the European Commission recognises clear shortcomings in the monitoring of compliance with technical specifications in respect of products imported from third countries and placed on the EU market.
- 2.18 The EESC deems it essential for these programmes to be accompanied by more human resources at national level; without that, the objectives of the programme in hand might, in the end, not be achieved, with concomitant repercussions on the development of the single market.
- 2.19 Clearly, a strategy such as the one set out in the programme under examination will only be able to be effective and produce results if the Member States accompany these measures and this support with a real increase in human resources in the relevant departments, so as to allow, amongst other things, effective compliance monitoring of tax and customs obligations, as well as of products' technical specifications.

Arguments in support of conclusion 1.8

- 2.20 Such an increase in human resources is essential, in particular for customs activities, which constitute the basic and fundamental component of the Customs Union. That is why Member States' expenditure on these activities should, ideally and hypothetically, be covered by the EU budget or why, at the very least, such expenditure should not be counted towards national budget deficits.
- 2.21 Since the Customs Union is an area of exclusive European Union competence, it is the European Union that should carry out checks and inspections on goods imported into its economic area.
- 2.22 In operational terms, this could be done in one of two ways: either through cooperation with existing national departments, as is the case today, or through the creation of a single structure at Union level to monitor the entire area of the Customs Union, as is the case in the United States of America and in Brazil.
- 2.23 In the first scenario, the European Union, through its future European Union Customs Authority, should take on a coordination role in relation to the various national customs and tax authorities, promoting sufficient funding, especially for those that are more exposed to the entry of goods from third countries.
- 2.24 Additionally, it should be taken into account that the end of the *de minimis* rule exempting parcels with a value of up to EUR 150 will entail additional work for both customs and tax services, since the number of packages to be checked and charged customs duties will see a huge increase.

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In the European Commission [Report on controls on products entering the EU market with regard to product compliance in 2024 – Publications Office of the EU](#).

- 2.25 This will of course lead to an increase in revenue for the Union budget from customs duties, and therefore this additional revenue could be used to finance the customs and tax services in the Member States, especially those more exposed to the entry of goods from third countries.

Arguments in support of conclusions 1.9, 1.10, 1.11 and 1.12

- 2.26 It is likewise important for there to be interoperability between the IT systems of the various national departments responsible for these areas, so that they can communicate with one other.
- 2.27 In addition, the end of the exemption from checks on parcels with a value of less than EUR 150, together with the growth in e-commerce in the post-COVID period, will most certainly require a substantial increase in resources to enable proper monitoring of products entering the European Union.
- 2.28 As well as boosting resources, it is therefore necessary to promote all forms of cooperation between the various authorities concerned, whether at national or at European Union level.
- 2.29 The EESC applauds the use of digital means to simplify individuals' and businesses' compliance with obligations, be they declaratory or otherwise.
- 2.30 It considers it vital and exceedingly important to combat the misuse of European support and funds, and therefore welcomes the potential planned increase in resources for cooperation between Member States.

Arguments in support of conclusion 1.13

- 2.31 The EESC deems it essential to support consumer associations and consumer dispute centres, both for checking compliance with the technical specifications of products in circulation on the single market and for improving consumers' financial literacy.

Brussels, 21 January 2026.

The President of the European Economic and Social Committee
Séamus Boland
