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COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	31 May 2022
To:	General Secretariat of the Council
No. Cion doc.:	SWD(2022) 158 final
Subject:	COMMISSION STAFF WORKING DOCUMENT EVALUATION INTERIM EVALUATION of the implementation of the Union Customs Code - OPINION

Delegations will find attached document SWD(2022) 158 final.

Encl.: SWD(2022) 158 final

EUROPEAN COMMISSION
Regulatory Scrutiny Board

Brussels,
RSB

Opinion

Title: Interim evaluation of the implementation of the Union Customs Code

Overall opinion: POSITIVE

(A) Policy context

The objectives of the EU Customs Union are codified in the Union Customs Code (UCC). These include protection of the financial interests of the Union and the Member States, protection of safety and security of EU citizens, and a proper balance between customs controls and facilitation of legitimate trade. The UCC package comprises the basic Regulation (the UCC) and several delegated and implementing acts. The UCC provides a comprehensive legal and IT framework. It governs nearly all aspects of how EU customs operate.

The Commission carried out this interim evaluation following a request of the European Parliament. The Parliament asked to take stock of the state of play of the implementation of the customs legislation and the delivery of electronic systems set out in the UCC. It also asked that the evaluation of the customs regulatory framework should assess whether it is effective, proportionate and fit for purpose for Member States and trade operators.

(B) Summary of findings

The Board notes the useful additional information provided in advance of the meeting and commitments to make changes to the report.

The Board gives a positive opinion. The Board also considers that the report could further improve with respect to the following aspects:

(1) The report does not explain the reasons behind the scarcity of secondary data and low quality of primary data used for the evaluation. It does not draw clear conclusions on this lack of data, in order to prepare the ground for possible remedies.

(2) The report does not discuss the reasons behind the delays in the deployment of the IT systems and their impact on the robustness of the findings and prospects for the future.

(3) The report does not clarify how the sampling choice based on eight topics provides sufficient information for the preliminary conclusions reached at this

This opinion concerns a draft evaluation which may differ from the final version.

interim stage.

(C) What to improve

(1) The report should more comprehensively explain the issues that led to the situation where an inherently data-rich policy area does not yield sufficient robust, quantitative, evidence to fully assess its performance. It is not clear why the sizeable investment in digital solutions is not accompanied by a more complete performance monitoring system. It should explain the historic, technological, regulatory or other reasons for this. The report should provide firmer conclusions as to which data problems could be remedied in the future. This should prevent the reoccurrence of a similar situation at the time of its final evaluation or future evidence-based policy revision and re-design, particularly given that e-commerce will be explicitly included in that evaluation.

(2) With regard to the qualitative data used to construct the specific findings, the report should better explain the considerable differences between the views of national authorities and businesses, the reasons for these and the robustness of the overall conclusions on the code's effectiveness. It should expand on the objective of simplification to demonstrate more clearly – possibly through the use of case studies – the extent to which the code has brought about changes and for whom.

(3) The report should explain more transparently the rationale behind the selection of the eight topics for in-depth analysis. It should assess the extent to which these topics can be sufficiently indicative of the overall performance of the UCC at the mid-term of its implementation.

(4) In view of the significant delays in the deployment of the IT systems underpinning the code, the report should further discuss the reasons why and distinguish the role played by intrinsic features of such systems and the specific problems for their implementation.

(5) Given the importance, and exponential growth, of e-commerce, the report should be clearer about the coherence between the UCC package and the new demands driven by e-commerce, including the readiness of customs to absorb the growing trade volumes within the current set-up. Coherence with other relevant policy areas could also be expanded to analyse the relevance and 'future-proofness' of the customs eco-system as set up by the UCC.

Some more technical comments have been sent directly to the author DG.

(D) Conclusion

The DG may proceed.

The DG must take these recommendations into account before launching the interservice consultation.

Full title	Interim evaluation of the implementation of the Union Customs Code
Reference number	PLAN/2019/5876

Submitted to RSB on	05 January 2022
Date of RSB meeting	02 February 2022