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1

What are your first reflections on the mission and tasks of the EU Customs Authority as currently foreseen in the proposal, including the development, operation and maintenance of the EU Customs Data Hub? What type of support should the EU Customs Authority render to the national customs authorities?

2

What are your first reflections regarding the proposed multi-layered risk analysis approach? How can we achieve optimal synergy between EU and national level?

3

What are your first reflections on the prioritization mechanism for customs risk management and controls for non-financial risks? What are your views on the exclusion of financial risks from this mechanism? How do you see the role of the EU Customs Authority and the Council?

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4

*What are your first reflections on the governance and organisation model of the EU Customs Authority currently foreseen in the proposal?
What level of autonomy should the EU Customs Authority dispose of for achieving the main objectives of the Reform, such as strengthened supply chain supervision and the EU and national level 'acting as one'?*

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Council of the European Union
General Secretariat

Brussels, 10 April 2024

Interinstitutional files:
2023/0156 (COD)

WK 5139/2024 INIT

LIMITE

UD
CODEC
ENFOCUSTOM
ECOFIN

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COMER
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WORKING DOCUMENT

From:	General Secretariat of the Council
To:	High Level Working Party of Directors General for Customs Working Party on Customs Union
Subject:	Customs Reform: State of play and reflection points - PPT presentation

Delegations will find in the annex the above-mentioned presentation (agenda item 3) as delivered during the meeting of the Working Party on the Customs Union (Directors-General of Customs) on 9 April 2024.

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Customs Reform package

State of play

High-Level Directors-General Working
Party

9 April 2024



5 building blocks



Customs Reform 1st analysis - Retrospective

Presidency	Date	Topic	Building Block	# Articles
	04.10.2023	Customs decisions	1 Customs processes	13
	11.10.2023	Importers / Exporters / Trust & Check	1 Customs processes	5
	25.10.2023	Simplified tariff treatment / Duty threshold	2 E-commerce	3
	06.11.2023	Authorised Economic Operators	1 Customs processes	2
	15.11.2023	Deemed importers	2 E-commerce	8
	22.11.2023	Customs representation	1 Customs processes	2
	04.12.2023	Customs status / Placement & Release	1 Customs processes	6
	11.12.2023	Trust & Check release / Modification and invalidation	1 Customs processes	5
	19.12.2023	Transitional provisions	1 Customs processes	9
	16.01.2024	Disposal of goods / Entry	1 Customs processes	6
	23.01.2024	Advanced cargo information / Arrival	1 Customs processes	5
	24-25.01.2024	Informal infosessions		
	08.02.2024	Customs supervision / Competent office	4 EUCA & crisis management	2
	16.02.2024	Customs controls / Risk management	4 EUCA & crisis management	8
	26.02.2024	Presentation / Temporary storage / Free circulation	1 Customs processes	3
	05.03.2024	Risk management roles and responsibilities	4 EUCA & risk management	1
	14.03.2024	Relief from import duty / Exit and export	1 Customs processes	12
	20.03.2024	Risk criteria, information, evaluation / Crisis management	4 EUCA & risk management	6
	05.04.2024	Restrictive measures / EUCA mission, objectives and tasks	4 EUCA & risk management	6
				Art done
				102
				Art avg
				6

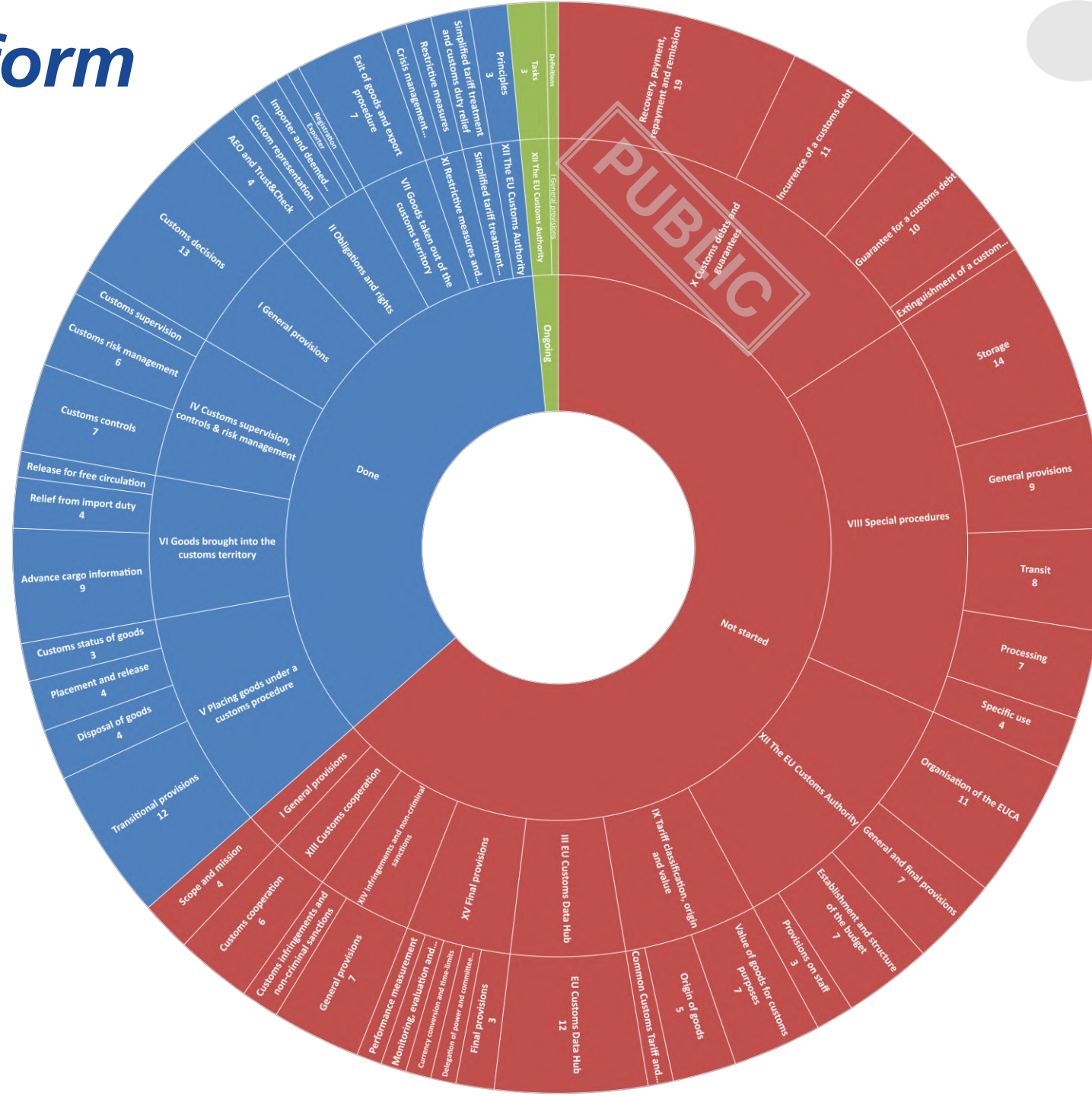
Customs Reform

1st analysis

status

Status after 5-4-2024 CUWP
(number of articles)

- Done
- Not started
- Ongoing



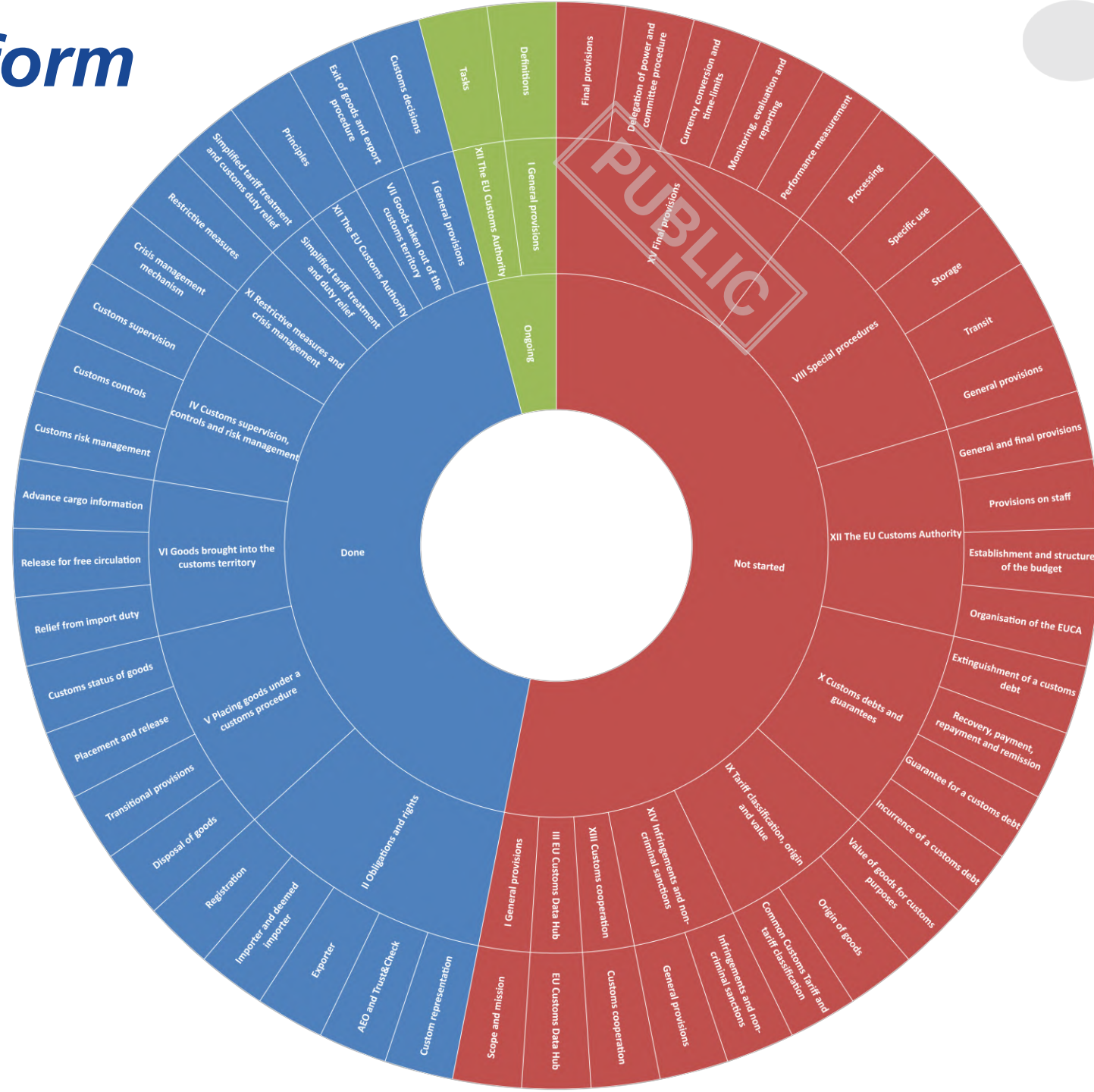
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1st analysis

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(number of chapters)

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Customs Reform 1st analysis topics

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Customs Reform first analysis: main key topics to date

Distribution of competences
between the member states of establishment,
arrival and destination

Shift from AEO-C to
Trust & Check

Establishment of a EU Customs Authority
building a EU Customs Data Hub

Single financial and non-financial
liability for (deemed) importers

E-commerce
VAT alignment

Multi-layered EU risk management:
Commission, EUCA and
national customs authorities' roles

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