

# Customs Action Plan: Council approves conclusions



On 18 December 2020, the Council approved conclusions on the Commission's communication 'Taking the Customs Union to the Next Level: a Plan for Action'. The action plan sets out a number of initiatives to make EU customs smarter, more innovative and more efficient against the background of a range of challenges, including the rise of digitalisation and e-commerce and the UK's exit from the EU's single market and Customs Union.

In its conclusions, the Council welcomes the Commission's action plan and stresses that complex challenges in the customs area are best tackled by cooperating while fully respecting the competences and the responsibilities of the EU institutions and the member states. The EU Customs Union is, in general, functioning well. Measures to improve its functioning should therefore build on the existing resources, structures and procedures, while taking into account innovation and the changing circumstances in which customs operates. The Council High Level Working Party of the Directors General of Customs will examine the implementation of the customs actions of strategic relevance and their coherence with the conclusions.

As regards specific initiatives put forward by the Commission, the Council:

- invites the Commission to elaborate, in close cooperation with the member states, on the detailed tasks and role of the EU Joint Analytics Capabilities, a new analytics hub for collecting, analysing and sharing key customs data;
- regarding e-commerce, encourages the Commission to further examine the use of VAT collected data for customs purposes and looks forward to its assessment as regards the feasibility of the establishment of customs reporting obligations for e-commerce actors, in particular online sales platforms, to facilitate more effective controls and tackle customs duty and tax fraud;
- looks forward to the envisaged establishment of an EU 'Single Window for customs' allowing businesses to complete customs formalities in one single portal and underlines that a sufficient harmonisation of declaration requirements in non-customs policy areas is a precondition for its successful implementation;
- stresses the importance of modern and reliable customs equipment;
- takes the view that cooperation between customs authorities, police and other law enforcement services needs to be enhanced;
- welcomes the launch of a reflection group of member states and stakeholders to consider how to further modernise the Customs Union and calls for a clear mandate for the group to be agreed together with the member states.