

# Procedure file

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) Decision <a href="#">2005/0247(COD)</a>	Procedure completed
Electronic customs and trade: a paperless environment for customs and trade, implementing the Single Window and One-Stop Shop  Repealed by <a href="#">2018/0232(COD)</a>	
Subject 2.10.01 Customs union, tax and duty-free, Community transit 2.80 Cooperation between administrations	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>IMCO</b> Internal Market and Consumer Protection		30/01/2006
		PPE-DE <a href="#">HEATON-HARRIS Christopher</a>	
	Former committee responsible		
	<b>IMCO</b> Internal Market and Consumer Protection		30/01/2006
		PPE-DE <a href="#">HEATON-HARRIS Christopher</a>	
Council of the European Union	Former committee for opinion		
	<b>CONT</b> Budgetary Control	The committee decided not to give an opinion.	
	<b>ITRE</b> Industry, Research and Energy	The committee decided not to give an opinion.	
	<b>LIBE</b> Civil Liberties, Justice and Home Affairs	The committee decided not to give an opinion.	
	Council configuration	Meeting	Date
	<a href="#">General Affairs</a>	<a href="#">2816</a>	23/07/2007
	<a href="#">Economic and Financial Affairs ECOFIN</a>	<a href="#">2798</a>	08/05/2007
European Commission	Commission DG	Commissioner	
	<a href="#">Taxation and Customs Union</a>	KOVÁCS László	

Key events			
29/11/2005	Legislative proposal published	<a href="#">COM(2005)0609</a>	Summary
17/01/2006	Committee referral announced in Parliament, 1st reading		
22/11/2006	Vote in committee, 1st reading		Summary
23/11/2006	Committee report tabled for plenary, 1st reading	<a href="#">A6-0407/2006</a>	
12/12/2006	Results of vote in Parliament		
12/12/2006	Decision by Parliament, 1st reading	<a href="#">T6-0539/2006</a>	Summary

22/07/2007	Council position published	<a href="#">08520/4/2007</a>	Summary
06/09/2007	Committee referral announced in Parliament, 2nd reading		
22/11/2007	Vote in committee, 2nd reading		Summary
26/11/2007	Committee recommendation tabled for plenary, 2nd reading	<a href="#">A6-0466/2007</a>	
11/12/2007	Decision by Parliament, 2nd reading	<a href="#">T6-0594/2007</a>	Summary
15/01/2008	Final act signed		
15/01/2008	End of procedure in Parliament		
26/01/2008	Final act published in Official Journal		

### Technical information

Procedure reference	2005/0247(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Decision
	Repealed by <a href="#">2018/0232(COD)</a>
Legal basis	EC Treaty (after Amsterdam) EC 135; EC Treaty (after Amsterdam) EC 095
Stage reached in procedure	Procedure completed
Committee dossier	IMCO/6/52737

### Documentation gateway

Legislative proposal	<a href="#">COM(2005)0609</a>	30/11/2005	EC	Summary
Document attached to the procedure	<a href="#">SEC(2005)1543</a>	30/11/2005	EC	
Committee draft report	<a href="#">PE378.576</a>	08/09/2006	EP	
Economic and Social Committee: opinion, report	<a href="#">CES1151/2006</a>	13/09/2006	ESC	
Committee report tabled for plenary, 1st reading/single reading	<a href="#">A6-0407/2006</a>	23/11/2006	EP	
Text adopted by Parliament, 1st reading/single reading	<a href="#">T6-0539/2006</a>	12/12/2006	EP	Summary
Council position	<a href="#">08520/4/2007</a>	23/07/2007	CSL	Summary
Commission communication on Council's position	<a href="#">COM(2007)0516</a>	05/09/2007	EC	Summary
Committee draft report	<a href="#">PE394.124</a>	21/09/2007	EP	
Committee recommendation tabled for plenary, 2nd reading	<a href="#">A6-0466/2007</a>	26/11/2007	EP	
Text adopted by Parliament, 2nd reading	<a href="#">T6-0594/2007</a>	11/12/2007	EP	Summary
Draft final act	<a href="#">03702/2007/LEX</a>	15/01/2008	CSL	

### Additional information

National parliaments	<a href="#">IPEX</a>
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## Final act

[Decision 2008/70](#)  
[OJ L 023 26.01.2008, p. 0021](#) Summary

## Electronic customs and trade: a paperless environment for customs and trade, implementing the Single Window and One-Stop Shop

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**PURPOSE:** proposal containing actions and deadlines for the implementation of accessible and interoperable electronic customs systems, describing the responsibilities of the Member States and the Community and establishing a governance framework.

**PROPOSED ACT:** Decision of the European Parliament and of the Council.

**CONTENT:** the Decision promoting electronic customs is an instrument for the implementation of interoperable and accessible automated customs systems, both under the current and the future modernized Customs Code, and for coordinated processes and services. It is intended to create the necessary commitment, with regard to border agencies other than customs, to implementing the 'Single Window' and 'One-Stop Shop' concepts. Its main purpose is to determine the action to be taken and deadlines met by all stakeholders in order to achieve the objective of a simple and paperless environment for customs and trade by the time the modernized Customs Code enters into force.

All stakeholders will commit themselves to setting up and operating secure, interoperable and accessible electronic customs systems that improve and facilitate supply chain logistics and customs processes. Customs clearance will become more efficient, administrative burdens will be reduced, trade will be facilitated, the safety of goods and security of international trade will be increased and environmental and consumer protection will be enhanced through better targeted customs controls based on electronic risk management systems.

The Commission points out that Member States have already invested significantly in the development of automated customs systems. However, the difference between existing systems, sets of rules and data used offsets the advantages of any harmonization achieved in this field so far, primarily because of the lack of interoperability between these systems. It is essential that customs systems are able to exchange electronic information and are provided with a range of interfaces with the trade, based on commonly used technology.

The draft decision states that the Commission and the Member States aim to deliver pan-European e-Government services through interoperable and accessible electronic customs systems. This will facilitate supply chain logistics and customs processes for the movement of goods into and out of the European Community and reduce the risk of threats to the safety and security of citizens. Based on this premise, the proposal lays down the main objectives of electronic customs systems. It requires that the customs systems operated by the customs administrations and by the Commission are to be accessible to economic operators and to be interoperable, both with each other and with systems operated by other authorities involved in the international movement of goods.

The provisions contain a list of systems and databases related to the electronic customs initiative, in order of their implementation deadlines (starting from the publication of this Decision in the Official Journal of the European Union):

- within three years: interoperable automated customs clearance systems; an interoperable system of registration for economic operators; common customs information portals;
- within five years: a framework for single access points; an integrated tariff environment corresponding to Community standards;
- within six years: single window services.

Stakeholders consultation on the electronic customs initiative and the modernized Customs Code took place during seminars in Toledo (2003), Vuokatti (2003), Budapest (2005), Wrocław (2005), Vilnius (2005) and Helsinki (2005). Furthermore, the modernized Customs Code and electronic customs were regularly discussed in the Customs Code Committee, the Customs Policy Group, the Customs 2007 Electronic Customs Group, and the Trade Contact Group. The proposal gives details of the impact assessment. The results of this impact assessment coincide with the opinion expressed by most traders and administrations, namely that pan-European electronic customs systems should be implemented as soon as possible.

For more details concerning the financial implications of this proposal, please refer to the financial statement.

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The committee adopted the report by Christopher HEATON-HARRIS (EPP-ED, UK) approving unamended, under the 1st reading of the codecision procedure, the proposed decision on a paperless environment for customs and trade.

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The European Parliament adopted a resolution drafted by Christopher HEATON-HARRIS (EPP-ED, UK) approving the proposed decision on a paperless environment for customs and trade.

It should be recalled that this is one of three reports, all of which aim to revise the EU customs framework to meet evolving challenges in trade,

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The common position, which has been unanimously adopted by the Council and which is supported by the Commission, has been designed to achieve, within a realistic timeframe and taking into account the technical and political challenges linked to it, the aim of the proposed Decision, which is to establish a paperless environment for customs and trade and to create an instrument for the implementation of interoperable and accessible automated customs systems and for coordinated processes and services. Given however the technical difficulties inherent to such an ambitious project, linked with a substantial allocation of resources to be committed by national administrations, the Council favours a step-by-step approach, allowing the implementation of the electronic systems in cascading phases.

The main issues which are different from the Commission's proposal are as follows:

**Electronic customs systems:** the drafting has been amended to clarify that the electronic exchange concerns "data contained in customs declarations, documents accompanying the customs declarations, certificates and other relevant information".

**Objectives:** the words "and the interception of dangerous and illicit goods" have been deleted, as this objective was already included in the terms "control of goods". The word "help" has been added to indicate that electronic systems as such will not ensure the collection of duties, but will assist customs authorities in fulfilling this mission. The terms "customs duties and other charges" have been introduced, in line with the text of the proposal for a Modernized Customs Code. The word "receive" has been added to reflect the fact that the information should circulate back and forth along the international supply chain. The new drafting reorganises the data flow, between the authorities of exporting and importing countries, as well as between the customs authorities and the economic operators. The drafting has been amended to take account of customs related processes. The Council considers that the interoperability of the electronic customs systems, not only with the customs systems of third countries, but also with those of international organizations should be fostered, providing that such an objective be subject to proper financial arrangements.

**Data exchange:** the text has been re-arranged and shortened, and the terms "customs authorities" have been introduced, in line with the text of the proposal for a Modernized Customs Code. Data exchange has been restricted to official agencies. In order to take account of current Community legislation on data protection, the Council has inserted a new paragraph concerning the disclosure or communication of data.

**Systems and services, and time-table:** the text has been amended to allow for cascading time-limits, an approach which the Council considers more appropriate for the implementation of the systems and services foreseen in the proposal:

- the common position commits Member States to make operational (and not only establish) the electronic systems under points (a) to (c) in accordance with the requirements and time-tables set in the legislation in force;
- the systems for import and export should interoperate with the system for transit (already implemented);
- the system of registration for economic operators, which should also allow their identification and interoperate with the authorised economic operators system, should take account of existing Community or national systems, in order to avoid overlaps or undue costs;
- the insertion of this new point follows from the proposal for a Modernized Customs Code and the role attributed therein to the authorized economic operator;
- while the drafting has been re-arranged, the substance of this provision on the common customs portals is unchanged;
- while the drafting has been re-arranged, the substance of this provision on an integrated tariff environment is unchanged;
- the Council considers that, in order to ensure that the objectives set out in the proposal can be safely met, the Commission should, within three years after the entry into force of this Decision and in partnership with Member States, evaluate the common functional specifications for a framework for single access points, electronic interfaces for economic operators and single window services;
- within three years, Member States commit to endeavour to establish and make operational the framework for single access points and the electronic interfaces for economic operators;
- Member States and the Commission commit to endeavour to establish and make operational the framework of single window services, with progress in this area being evaluated and reported;
- the new drafting allows for maintenance of, in addition to improvements to, the systems described in the above paragraphs.

**Components and Responsibilities:** the amended text clarifies responsibilities for Community and national components, the list of which having been made non-exhaustive, adds feasibility studies to the Community components and specifies the common system specifications.

**Tasks of the Commission:** the deployment of electronic customs systems has been added to the tasks, the list of which having been made non-exhaustive. The Council inserted this provision, in order to link the tasks to be completed by the Commission to the multi-annual strategic plan. It also considers that the co-ordination by the Commission at Community level of electronic customs services and single window services should also foster the promotion and the implementation of these services at national level. Lastly, it considers that the co-ordination of training needs is the responsibility of the Commission.

**Tasks of the Member States:** the deployment of electronic customs systems has been added to the tasks, the list of which having been made non-exhaustive. Training has been added to the list of tasks under the responsibility of Member States. The Council considers that Member States should communicate annually to the Commission the resources needed to comply with the multi-annual strategic plan. The Council considers that Member States should inform the Commission, and not seek its approval, prior to an action on the electronic customs systems which might compromise their interoperability or functioning.

**Strategy and Co-ordination:** the text has been amended to reflect the importance of a proper co-ordination and strategy in the implementation of systems and services foreseen in the proposal. The co-ordination of the information of the customs authorities and economic operators has

been added.

Reports: the report amends the delivery date of the annual report, it is being postponed to March, giving sufficient time to Member States to prepare their reporting, and with these reports being based on a standard format. The Council also postpones from March to June, the delivery date of the consolidated annual report established by the Commission. This consolidated report should also evaluate the progress achieved by Member States and the Commission, in particular with regard to the implementation of systems and services and the possible need for an extension of the time-limits laid down in this Article. The consolidated report, which should also be submitted to the Customs Policy Group, should contain the results of any monitoring visits by the Commission.

Implementing measures: the Council provides for the adoption by the Commission in accordance with the regulatory procedure with scrutiny of implementing measures laying down an extension of the time-limits.

Committee: a new provision provides for the committee whose task is to assist the Commission in the adoption of the implementing measures.

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The Commission can accept the common position since it still ensures maintaining deadlines in the proposal in order to create a commitment of the Member States and the Commission. The deadlines for the different systems revealed to be the most important problem for the adoption of the common position since some Member States feared a commitment to long term projects, of which the feasibility, according to them, still needs to be proven.

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The Committee on the Internal Market and Consumer Protection adopted, without amendment, the report by Christopher HEATON-HARRIS (EPP-ED, UK), at 2<sup>nd</sup> reading of the codecision procedure, on the Council's common position adopting a decision of the European Parliament and of the Council on a paperless environment for customs and trade.

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The European Parliament adopted a resolution drafted by Christopher HEATON-HARRIS (EPP-ED, UK) and approved the Council's common position on a paperless environment for customs and trade.

## Electronic customs and trade: a paperless environment for customs and trade, implementing the Single Window and One-Stop Shop

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PURPOSE: establishment of a paperless environment for customs and trade.

LEGISLATIVE ACT: Decision No 70/2008/EC of the European Parliament and of the Council on a paperless environment for customs and trade.

CONTENT: under the terms of this Decision, the Commission and the Member States shall set up secure, integrated, interoperable and accessible electronic customs systems for the exchange of data contained in customs declarations, documents accompanying customs declarations and certificates and the exchange of other relevant information. The Commission and the Member States shall provide the structure and means for the operation of those electronic customs systems.

The electronic customs systems shall be designed to meet the following objectives:

- to facilitate import and export procedures;
- to reduce compliance and administrative costs and to improve clearance times;
- to coordinate a common approach to the control of goods;
- to help ensure the proper collection of all customs duties and other charges;
- to ensure the rapid provision and receipt of relevant information with regard to the international supply chain;
- to enable the seamless flow of data between the administrations of exporting and importing countries, as well as between customs authorities and economic operators, allowing data entered in the system to be re-used.

These objectives shall be achieved by at least the following means:

- the harmonised exchange of information on the basis of internationally accepted data models and message formats;
- the re-engineering of customs and customs-related processes;
- the offering to economic operators of a wide range of electronic customs services enabling those operators to interact in the same way with the customs authorities of any Member State.

The time limits shall be set as follows:

1. By 15 February 2011: Member States shall, in cooperation with the Commission, establish and make operational the common customs portals providing economic operators with the information needed for customs transactions in all Member States;

2. By 15 February 2013: The Commission shall, in cooperation with the Member States, establish and make operational an integrated tariff environment enabling connection to other import and export related systems in the Commission and the Member States;
3. By 15 February 2011: The Commission shall, in partnership with the Member States in the Customs Policy Group, evaluate the common functional specifications for:
  - a framework of single access points, enabling economic operators to use one single interface to lodge electronic customs declarations;
  - electronic interfaces for economic operators enabling them to conduct all customs-related business;
  - single window services providing for the seamless flow of data between economic operators and customs authorities, between customs authorities and the Commission, and between customs authorities and other administrations or agencies.

Within three years of a positive evaluation of the common functional specifications, the Member States shall, in cooperation with the Commission, endeavour to establish and make operational the framework of single access points and the electronic interfaces.

In addition to the time limits, the Decision establishes the strategy and coordination mechanism for electronic customs systems, defines the Community and national components of the systems, and specifies the respective responsibilities and tasks of the parties concerned and to make provision as to how costs are to be shared between the Commission and the Member States. Regular reports by Member States and the Commission should provide information on the progress of implementation of this Decision.

ENTRY INTO FORCE: 15/02/2008