


Procedure file

Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) Decision	1995/0087(COD) Procedure completed
Customs 2000: Community action programme 1996-2000 Amended by 1998/0314(COD)	
Subject 2.10.01 Customs union, tax and duty-free, Community transit 7.30.02 Customs cooperation	

Key players			
European Parliament			
Former committee responsible			
ECON	Economic and Monetary Affairs, Industrial Policy		15/06/1995
		PPE VON WOGAU Karl	
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		PPE VON WOGAU Karl	
Former committee for opinion			
BUDG	Budgets		01/06/1995
		FE DE LUCA Stefano	
JURI	Legal Affairs, Citizens' Rights	The committee decided not to give an opinion.	
CONT	Budgetary Control		31/05/1995
		PPE BARDONG Otto	
Council of the European Union			
Council configuration		Meeting	Date
Fisheries		1983	19/12/1996
Competitiveness (Internal Market, Industry, Research and Space)		1970	26/11/1996
Social Affairs		1930	03/06/1996
Fisheries		1899	22/12/1995
Competitiveness (Internal Market, Industry, Research and Space)		1886	23/11/1995
Competitiveness (Internal Market, Industry, Research and Space)		1851	06/06/1995

Key events			
04/04/1995	Legislative proposal published	COM(1995)0119	Summary
06/06/1995	Debate in Council	1851	

16/06/1995	Committee referral announced in Parliament, 1st reading		
05/10/1995	Modified legislative proposal published	COM(1995)0451	Summary
09/10/1995	Vote in committee, 1st reading		Summary
09/10/1995	Committee report tabled for plenary, 1st reading	A4-0239/1995	
24/10/1995	Debate in Parliament		Summary
25/10/1995	Decision by Parliament, 1st reading	T4-0501/1995	Summary
21/11/1995	Modified legislative proposal published	COM(1995)0576	Summary
22/12/1995	Council position published	12049/3/1995	Summary
18/01/1996	Committee referral announced in Parliament, 2nd reading		
19/03/1996	Vote in committee, 2nd reading		Summary
19/03/1996	Committee recommendation tabled for plenary, 2nd reading	A4-0083/1996	
16/04/1996	Debate in Parliament		Summary
16/04/1996	Decision by Parliament, 2nd reading	T4-0165/1996	Summary
03/06/1996	Parliament's amendments rejected by Council		
10/10/1996	Formal meeting of Conciliation Committee		Summary
10/10/1996	Final decision by Conciliation Committee		
13/11/1996	Joint text approved by Conciliation Committee co-chairs	3625/1996	
14/11/1996	Report tabled for plenary, 3rd reading	A4-0390/1996	
26/11/1996	Debate in Council	1970	Summary
09/12/1996	Debate in Parliament		Summary
10/12/1996	Decision by Parliament, 3rd reading	T4-0660/1996	Summary
19/12/1996	Decision by Council, 3rd reading		
19/12/1996	Final act signed		
19/12/1996	End of procedure in Parliament		
04/02/1997	Final act published in Official Journal		

Technical information

Procedure reference	1995/0087(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Decision
	Amended by 1998/0314(COD)

Legal basis	EC before Amsterdam E 113; EC before Amsterdam E 100A
Stage reached in procedure	Procedure completed
Committee dossier	CODE/4/07922

Documentation gateway

Legislative proposal	COM(1995)0119 OJ C 346 23.12.1995, p. 0004	04/04/1995	EC	Summary
Economic and Social Committee: opinion, report	CES0964/1995 OJ C 301 13.11.1995, p. 0005	13/09/1995	ESC	Summary
Modified legislative proposal	COM(1995)0451 OJ C 327 07.12.1995, p. 0032	05/10/1995	EC	Summary
Committee report tabled for plenary, 1st reading/single reading	A4-0239/1995 OJ C 308 20.11.1995, p. 0004	09/10/1995	EP	
Text adopted by Parliament, 1st reading/single reading	T4-0501/1995 OJ C 308 20.11.1995, p. 0022-0046	25/10/1995	EP	Summary
Modified legislative proposal	COM(1995)0576 OJ C 023 27.01.1996, p. 0007	21/11/1995	EC	Summary
Council position	12049/3/1995 OJ C 037 09.02.1996, p. 0011	22/12/1995	CSL	Summary
Commission communication on Council's position	SEC(1996)0035	11/01/1996	EC	Summary
Committee recommendation tabled for plenary, 2nd reading	A4-0083/1996 OJ C 141 13.05.1996, p. 0006	19/03/1996	EP	
Text adopted by Parliament, 2nd reading	T4-0165/1996 OJ C 141 13.05.1996, p. 0018-0036	16/04/1996	EP	Summary
Commission opinion on Parliament's position at 2nd reading	COM(1996)0225	21/05/1996	EC	Summary
Joint text approved by Conciliation Committee co-chairs	3625/1996	13/11/1996	CSL/EP	
Report tabled for plenary by Parliament delegation to Conciliation Committee, 3rd reading	A4-0390/1996 OJ C 020 20.01.1997, p. 0004	14/11/1996	EP	
Text adopted by Parliament, 3rd reading	T4-0660/1996 OJ C 020 20.01.1997, p. 0020-0028	10/12/1996	EP	Summary

Additional information

European Commission	EUR-Lex
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Final act

Decision 1997/210 OJ L 033 04.02.1997, p. 0024 Summary

1) OBJECTIVE To establish customs controls and procedures of equivalent effectiveness at every point of the European Union's external border in order to allow the best possible management of the internal market. 2) CONTENTS 1. This proposal establishes an action programme for Community customs, called the "Customs 2000 programme". 2. Amongst the programme's objectives are to: * safeguard the uniform application of Community law and common policies; * protect the interests of the Union's citizens and economic operators; * prevent fraud and illicit traffic; * enhance the effectiveness of the national customs administrations; * encourage the development of cooperation both amongst Member States' national customs administrations and between them and the Commission. 3. The programme: * defines measures to be undertaken by the Member States of the Community in order to achieve the above objectives; * is implemented for a five-year period (from 1 January 1996 to 31 December 2000); * is addressed to all officials exercising customs responsibilities in national customs administrations. 4. Procedure for monitoring and assessing the programme. Source : Commission Européenne - Info92 - 12/95?

Customs 2000: Community action programme 1996-2000

In the context of the following observations, the ESC welcomed the approach the Commission had adopted. Effective, uniform application of Community legislation was the key prerequisite for smoothly operating internal and external trade. In this connection, uniform application of legislation at the Community's external frontiers assumed particular importance as the creation of a trading area without internal customs frontiers within the 15 EU Member States required uniform customs clearance for equivalent transactions in all places in the customs area. In this, as many aspects as possible of the associated free trade in goods within the single market should be taken into consideration. The public and the business sector in the Member States - and in third countries - should be confident of receiving the same treatment from the customs authorities in any part of the uniform customs area. One of the key requirements of the European business community was that computerised customs clearance procedures be introduced in a coordinated way at both national and European level. It was important to ensure that each of the 15 Member States did not adopt a different solution. Customs union and the drive for uniform application of customs law (customs code and implementing provisions) and related legislation (e.g. on foreign trade, the origin of goods, the protection of intellectual property rights) throughout the Community urgently required Europe-wide customs communications. Even modern procedures for controlling the cross-border flow of goods would not be able to dispense entirely with physical checks. These should be conducted only once and should, as far as possible, be limited to sensitive product categories. They should always be carried out at places where the customs administrations concerned had specialist staff and the necessary resources at their disposal. In addition, controls conducted pursuant to customs law should be limited to purely accounting measures. Closer cooperation with the Member States' financial authorities and customs investigation services was essential in order to combat effectively the growing number of cases of fraud. The fight against crime should not start at the border. In the medium term, it would be useful to establish a European Community customs investigation service (EUROCUSTOMS similar to EUROPOL). There was an undeniable need for a common core of training in customs law and procedure for customs officials in the Member States. In the ESC's view, the measures carried out under the five-year action programme should be reviewed every 18 months.

Customs 2000: Community action programme 1996-2000

In its amended proposal subsequently submitted to the European Parliament for its opinion, the Commission changed the presentation of the financial aspects of its proposal to identify clearly the budget totals directly involved in the implementation of the "Customs 2000" programme so as to respond to the requests by both the EP and Council for greater clarity. The Commission thus incorporated the programme's funding (ECU 50 million) in the body of the text and provided a breakdown of the annual expenditure for each aspect of the programme in its financial statement. ?

Customs 2000: Community action programme 1996-2000

The committee adopted the report by Mr von WOGAU on the action programme for customs in the Community ("Customs 2000"). This programme aimed to ensure the smooth operation of the internal market by harmonising conditions at the EU's external borders. The programme should guarantee equal treatment for both citizens and external trade operators. In this way, the internal market could become a genuine domestic market ("Heimatmarkt") by the year 2000. Most of the amendments adopted by the committee related to specific improvements to customs operations in the Community: - Achieving genuine mobility of customs officials between Member States to raise awareness of the concept of customs in the Community; - Improving checks by harmonising them both quantitatively and qualitatively. A genuine policy for retrospective checks (post-clearance) should also be drawn up; - Ensuring common interpretation of customs legislation; - Improving the results obtained in the collection of duties evaded or the recovery of amounts wrongly paid out by giving greater consideration to the measures taken by the Member States and by identifying the cases in which the guarantees established under Community law were inadequate in relation to the risks incurred; - Permitting access to information stored in the databases of other Member States; - Examining the discrepancies in the powers granted to customs officers and the measures to be adopted in order to approximate and harmonise these powers; - Increasing the use of computer systems by the customs services as rapidly as possible; - Creating a European Customs Academy with a view to improving training; - Strengthening cooperation with third countries, notably the CEECs, particularly by extending the Matthaues programme to these countries. ?

Customs 2000: Community action programme 1996-2000

During his speech on behalf of the Commission following the presentation of the report by Mr von Wogau (EPP, D), Mr Mario MONTI stated that the Customs 2000 project was vital for the creation of a genuine internal market, as it sought to protect the European Community's financial interests and guarantee equal treatment for European citizens at all customs offices. Customs 2000 did not aim at the Commission taking over the Member States' responsibilities for collecting own resources or intervening in the organisation of their public administrations. Its aim was to enhance the protection of the Union's financial interests. Finally, the Commissioner pointed out that the Commission would present a report before 1999 on the functioning of the own resources system, including a review of the British rebate.

Customs 2000: Community action programme 1996-2000

The European Parliament adopted the report by Mr Karl von WOGAU (PPE, D) on the "Customs 2000" programme with the following amendments: - the programme should do more to raise awareness of customs in the Community. In this respect, it was important to ensure genuine mobility of customs officials within the Community. Officials should also wear the same uniform throughout the Community or at least display common symbols that were easily recognisable (the 12 stars of the Community); - a single European customs authority could eventually be established and financed with the portion of levies and customs duties currently received by the Member States. In Parliament's view, the creation of a European domestic market required common protection of external borders and the total removal of internal barriers by the year 2000; - checks should be harmonised both qualitatively (by developing targeting and risk-analysis techniques) and quantitatively (by approximating the frequency of checks). A proper policy for retrospective checks (post-clearance) made on transnational companies should also be drawn up; - customs legislation should be interpreted in a similar manner and there should be greater standardisation within the customs services themselves (particularly with regard to staff); - to improve the results obtained in the collection of duties evaded or the recovery of amounts wrongly paid out, the Commission should submit a report on the difficulties encountered in this area by customs authorities in the Community and take all possible steps to coordinate the action of Member States in cases in which guarantees established under Community law were inadequate in relation to the risks incurred; - increasing the use of computer systems by the customs services: ensuring that, by 1 January 1997, all customs offices could provide real-time information on TIR documents issued and received and that the common transit regime was computerised before 1 January 1998; - concluding protocols of agreement with any authorised representative of external trade operators in order to establish appropriate facilities for controlling, checking or exchanging information which may help to protect the Union's financial interests; - proposing measures to facilitate access to information stored in the databases of other Member States (and, if necessary, measures for entering in a single database the data stored by the Member States); - examining the discrepancies in the powers granted to customs officers and the measures to be adopted in order to approximate and harmonise these powers; - considering eventually creating a European Customs Academy to provide common basic training for customs officers; - cooperating with third countries (particularly the CEECs) by extending training programmes such as the Matthaues programme to these countries; - with regard to the budget, the programme would be financed by the Community and the Member States. The Commission should inform the EP of the measures implemented and finance the organisation of seminars provided for in the programme which involved the least expense; - the Commission should submit a final report on the implementation of this programme by 30 June 1999 at the latest and an interim report by 30 June 1998. ?

Customs 2000: Community action programme 1996-2000

In its amended proposal, the Commission took over most of the amendments tabled by the European Parliament at first reading. The amendments were aimed at: - taking account of the fact that common protection of the external borders was a precondition for the creation of a European domestic market and that, in this respect, the Commission's proposal contained an essential aspect in terms of the complete removal of all barriers within the internal market by the year 2000; - harmonising checks both quantitatively and qualitatively in order to meet the programme's objectives. The Commission should provide a framework to coordinate post-clearance checks by drawing up a policy for retrospective checks made on transnational companies; - ensuring that, as regards recovery of customs duties and guarantees, regular reports were submitted on the difficulties encountered in this area by the customs authorities in the Member States, and proposing measures to improve the coordination of actions in all cases where Community guarantees were not sufficient in relation to the risks; - introducing measures to simplify customs procedures and adapt Community customs legislation to current economic trends; - computerising customs services; - improving working methods, particularly by establishing the cases where checks needed to be carried out before release was granted, facilitating access to information stored in the databases of other Member States and concluding memoranda of understanding with economic operators; - raising awareness throughout the Community of customs officials (including a distinctive symbol on uniforms consisting of the 12 stars); - assessing the possibility of establishing a permanent European Customs Academy; - cooperating with the associated CEECs (extending the Matthaues programme to these countries); - ensuring that the Community's contribution to the programme was entered in Section III of the budget. The Commission would decide which operations were most cost-effective and keep the budgetary authority informed of these operations; - ensuring that experience was gained from the procedure of evaluating the programme and used to benefit the future development of Community legislation. None of the other amendments were accepted due to reasons of subsidiarity or because they came under Title VI of the Treaty on European Union. ?

Customs 2000: Community action programme 1996-2000

In its common position, the Council amended various sections of the Commission's text: - it firstly proposed a new legal basis for the proposal (Article 100a alone rather than Article 100a and Article 113 together), a new title ("action programme for customs in the Community" rather than "Community customs") and a new structure for the text which changed the general order of the articles; - as regards the substance, the Council made a series of changes relating to the following points: . implementation of the programme: priority was given to the partnership between the Commission and the Member States within the Customs Policy Committee, . common framework of objectives: emphasis was not placed on standardising the application of Community legislation, as the Commission and Parliament had requested, . recovery of unpaid or evaded customs duties: inclusion of the EP's amendment in this respect, . combating fraud: inclusion of the EP's amendment aimed at computerising customs services, . improving working methods: inclusion of the amendment on the conclusion of memoranda of understanding with economic operators and emphasis on the simplification of rules and procedures with a view to preventing excessive administrative formalities (but refusal to standardise checks before granting the release of goods), . implementation of specific actions: customs visits would take place in Community customs territory and not at the Community's external borders (no harmonisation of checks), . as regards the powers of customs officials and training: the Council accepted the principle of joint training of senior officials of the customs administrations of the Member States and Community institutions, . as regards penalties: the Council highlighted the respective responsibilities in relation to the application of "administrative" penalties, . as regards the budget, Community expenditure for the programme (ECU 50 million) was allocated according to a scale different from that proposed by the Commission. Furthermore, the Council deleted the paragraph concerning the use of the sums retained as the costs of collecting own resources as it felt that this was the sole responsibility of the Member States. Nor did the Council accept the other EP amendments incorporated in the amended proposal, and in particular: the reference to the European domestic

market, cooperation with the associated CEECs, the common badge on the uniforms of customs officials in the Community, the reference to a study on the possibility of establishing a European Customs Academy, the right to access certain information stored in the databases of the Member States. ?

Customs 2000: Community action programme 1996-2000

In its opinion on the Council's common position, the Commission indicated that, although it had no difficulty accepting the new structure of the text and considering a new legal basis (following reflection), there were certain points in the Council's text which it could not support: - the title of the decision: this did not adequately reflect the unique nature of customs regulations and the objectives of Community customs procedures; - the removal of the reference to the possibility of carrying out physical checks despite the fact that these checks were already used for the agricultural sector; - the addition of the adjective "administrative" to the concept of "penalties": the Commission stated that it could not accept administrative penalties which would substantially limit the scope of the penalties to be applied and, as a result, that of the programme itself. To substantiate this, it referred to a Court judgment of 21 September 1989 (Case 68/88) where the Court ruled that a violation of Community law should result in the application of effective, balanced and dissuasive penalties. It added that if penalties were to be purely "administrative", the aim of transparent national penalty systems provided for in the programme would not be satisfied and would instead result in only a partial knowledge of provisions in some Member States, since certain countries would be able to apply purely administrative penalties where other countries would apply "civil" or "criminal" penalties, over which the programme would have no influence; - the removal of a paragraph relating to the use of the sums retained as the costs of collecting own resources: the Commission stressed that this passage strengthened the commitment of the Member States to the programme; - a new financial envelope which halved the sums set aside for cooperation with customs authorities in third countries; - the removal of important amendments by the EP, such as those concerning cooperation with the associated CEECs, the introduction of a common symbol on the uniforms of customs officials throughout the Community, the creation of a European Customs Academy, access to certain information stored in the Member States' databases, the proposal to harmonise checks at the Community's external borders, and so on. ?

Customs 2000: Community action programme 1996-2000

The Committee on Economic and Monetary Affairs unanimously adopted the report by Mr Karl VON WOGAU on the "Customs 2000" programme. This programme hoped to ensure the smooth operation of the internal market by establishing uniform conditions at the European Union's external borders. In its common position, the Council took over less than half of the amendments adopted by the EP at first reading. The Committee on Economic and Monetary Affairs thus included once again the most important amendments not taken over by the Council. These included the proposals to: - reaffirm the concept of the domestic market (Heimatmarkt); - render the concept of Community customs more tangible (distinctive symbols on uniforms); - ensure genuine mobility of customs officials between the various Member States; - ensure harmonised training (joint further training programmes, European Customs Academy); - harmonise checks with regard to both quality and quantity. It was also important to draw up a proper policy for retrospective checks (post-clearance); - submit a report on the Member States' legal provisions in order to highlight the difficulties encountered and ensure better coordination; - ensure joint interpretation of customs legislation; - ensure that all customs offices could provide real-time information on TIR documents; - computerise the Community transit system; - facilitate access to information stored in the databases of other Member States; - examine discrepancies in the powers granted to customs officers and consider the measures to be adopted in order to approximate and harmonise them; - strengthen cooperation with third countries and particularly the CEECs by opening up to them training programmes such as Matthaeus; - sharing the financing of the programme (ECU 50 million, including administrative costs for the period 1996-2000) between the Community and the Member States; ?

Customs 2000: Community action programme 1996-2000

In adopting the report by Mr Karl VON WOGAU (PPE,D), Parliament called for: - the reintroduction of the former title of the proposal ('programme for Community customs'); - the creation of a homogeneous European customs system and, in the long term, a genuine European customs authority financed with EC levies and customs duties; - reaffirmation of the concept of domestic market in which freedom of movement would be guaranteed; - rendering the concept of Community customs more tangible (the wearing of a uniform symbol); - ensuring a genuine mobility of customs officials between the various Member States; - ensuring joint training (joint further training programmes, European Customs Academy providing supplementary training); - the harmonization of checks by encouraging the development of targeting and risk-analysis techniques and the drawing up of a proper policy for retrospective checks (post-clearance); - the submission of a report on the Member States' legal provisions in order to bring out the difficulties encountered and ensure better coordination; - ensuring the joint interpretation of customs legislation; - making sure that all customs offices are able to provide real-time information on TIR documents by 1 January 1997; - computerizing the Community transit system by 1 January 1998; - measures facilitating access to information stored in the databases of other Member States; - measures for entering in a single database the data stored by the Member States; - priority to be given to customs control before release; - examining discrepancies in the powers granted to customs officers and considering the measures to be adopted in order to approximate and harmonize them; - strengthening cooperation with third countries and in particular the countries of Central and Eastern Europe, notably by opening up to them training programmes such as MATTHAEUS; - bringing forward by six months the date of publication of the final report and the interim report on this programme; - sharing the financing of the programme (ECU 50 m, including administrative costs, for the period 1996-2000) between the Community and the Member States. Parliament specified that revenue derived from penalties imposed for want of due application of Community law should be entered in Section III of the budget (Commission). The Member States should take care that the use of the sums retained as the cost of collecting own resources took the fullest account of this programme. ?

Customs 2000: Community action programme 1996-2000

The rapporteur, Mr Von Wogau (EPP, D), stressed that the aim of the ?Customs 2000? programme was to harmonise the different activities of the national customs services by creating uniform conditions at the Union?s external borders. Even though the Commission had accepted

many of the amendments adopted by Parliament at first reading, the rapporteur noted, the Council had set its sights on other priorities in its common position. First of all, Parliament wanted to see the market developed further, with its internal borders open and a single external border. With eastwards enlargement not far off, the training programmes should in fact also include the countries of Central and Eastern Europe. The rapporteur went on to propose that customs officials should wear the insignia of the 12 EU stars on their uniforms in order to render the concept of Community customs more tangible. A European Customs Academy should also be established in addition to the national arrangements currently in place, together with a common customs database for the computerisation of the Community transit system. Finally, while emphasising the need to strengthen measures to combat fraud, Mr Von Wogau deplored the fact that the sums in question often had to be recovered at the expense of SMEs. Commissioner Monti stated that the Commission had taken over 23 of the 34 amendments tabled by Parliament and that the Council had included 14 of these in its common position. While underlining the importance of the 'Customs 2000' programme, especially for the prevention of customs fraud, Mr Monti declared that this would not be the prime instrument, since the Commission planned to put forward a number of specific proposals, including one on Community transit. As regards the present report, the Commissioner expressed his agreement with Amendments Nos 1, 3, 5, 7, 9.2, 15, 21 and 23; he also approved, with several modifications, Amendments Nos 2, 4, 8, 10, 11.1, 19 and 20. However, he was opposed to all amendments that ran counter to the principle of subsidiarity and sought to replace the responsibility of the Member States with that of the Commission, namely Amendments Nos 6, 9.1, 11.2, 14, 17, 18, 22 and 25. Finally, Amendments Nos 12, 13, 16 and 24 were deemed to be superfluous, as the Council had already incorporated them into the common position on the basis of the vote at first reading.

Customs 2000: Community action programme 1996-2000

The Commission stated in its opinion amending the proposal following the second reading by the European Parliament that it was able to incorporate, in full or in part, 15 of the 24 amendments approved by Parliament. The amendments incorporated relate to: - the title of the proposal; - extension of the common transit scheme to Poland, the Czech Republic, Hungary and Slovakia; - the development of an internal European market which is tantamount to a domestic market with open internal borders and jointly protected external borders; - the definition of Community criteria for controls; - the introduction of a European symbol for Community customs officials (twelve-star symbol of the Community); - the scope and the definition of what is meant by "customs administration" for the purposes of the directive; - cooperation with the customs administrations of associated countries who wish to accede to the Union; - the development of targeting and risk-analysis techniques and the approximation of inspection rates; - if applicable, an examination of the possibilities offered by the creation of a common, permanent European Customs Academy; - the extension of the programme MATTHAEUS to CEECs; - the use of sums retained as the cost of collecting own resources. However, the Commission did not incorporate amendments seeking to: - create a single European customs authority; - amend the personnel status of customs officials with a view to facilitating exchanges of officials between the administrations of the various Member States; - coordinate audits of customs services and draw up a joint policy of retrospective checks between the customs services; - present by 1 January 1996 a binding timetable for the computerization of customs offices and the Community transit system; - make provision for proposals on direct access to information stored in the databases of other Member States and on entering information in a single database; - harmonize the powers of customs officials; - make provision for a new distribution of appropriations for financing this programme. At the same time, the Commission refused to incorporate a series of amendments proposed by the European Parliament at second reading and already included by the Council in its common position (e.g. recovery of customs duties, customs control before release, conclusion of memoranda of understanding with economic operators etc.).?

Customs 2000: Community action programme 1996-2000

The EP and Council delegations reached a compromise Thursday, under the conciliation procedure on the 'Customs 2000' programme. As the rapporteur, Mr Karl VON WOGAU, pointed out, the compromise was made possible by significant progress in four areas which the EP considered important: the possibility of a European symbol (the 12 stars) on customs officers' uniforms, recognition of the fact that the internal market was now considered a 'domestic market', positive steps towards common training and on the nature of the controls at external borders. The 'Customs 2000' programmes seeks to strengthen national action in the customs field by developing and modernizing customs administrations and making procedures and controls at the Community's external frontier more effective. Throughout the legislative process the EP had two objectives: to make EU citizens more aware of the notion of an EU Customs Service and to make controls more effective. One way of raising awareness would be for the customs officers' uniforms to carry the European symbol of the 12 stars. Another way is to develop the idea of a single European area. The best way of ensuring effective controls is by laying down EU criteria for establishing the natures of controls where it is necessary to ensure a high degree of protection for the EU's financial interests. There is also a commitment to look into the possibility of exchanges of customs officials between the Member States, common training and developing computerized methods for facilitating exchanges of information. Finally, by 1998 Community transit will be computerized and cooperation will be developed with non-member countries, in particular with associate members from central and eastern Europe, in particular with the possibility of extending the MATTHAEUS programme to those countries. As pointed out by Mrs Rosemarie WEMHEUER a member of the EP delegation, this whole series of issues constitutes one of the principal results of the negotiations. ?

Customs 2000: Community action programme 1996-2000

Parliament having approved the common position of the Council of 28 May 1996, the latter unanimously adopted the regulation, with the Austrian and Dutch delegations abstaining.

Customs 2000: Community action programme 1996-2000

Mr Von Wogau welcomed the 'excellent compromise' obtained by the Conciliation Committee, even though some of Parliament's demands had not been adopted. He also referred to the objectives of the 'Customs 2000' programme, which was aimed at ensuring the same level of protection for all the borders of the Union. This would also apply to areas such as combating fraud, which would benefit from the computerisation of the customs services, and, more specifically, Community transit. The rapporteur concluded by referring in particular to

Parliament's proposals, which had been accepted by the Council, in respect of a common training scheme for customs officials and the use of a distinctive insignia on customs officials' uniforms. While also appreciating the outcome of the conciliation process, Commissioner Monti focused on the more significant innovations introduced by the compromise text: recognising the need to complete the single market with a view to introducing a 'home market', the aim of delivering an identical service at all borders and of displaying the Community's 12-star emblem on all customs officials' uniforms, and providing the programme with sufficient financial resources, mainly for completing the computerisation of the Community transit system by 1998 at the latest. This was why, he concluded, it was necessary to go beyond the simple homogenisation of procedures and controls.

Customs 2000: Community action programme 1996-2000

Parliament approved the joint text for a Decision adopting a Community action programme on customs (Customs 2000). ?

Customs 2000: Community action programme 1996-2000

OBJECTIVE: to adopt a programme to ensure coordinated action by the Member States and the Commission on customs matters for the period 1996-2000. **COMMUNITY MEASURE :** Decision No 210/97/EC of the European Parliament and of the Council adopting an action programme for customs in the Community ("Customs 2000"). **SUBSTANCE:** 1) The objective of the programme is to increase the effectiveness of customs procedures and controls at the Union's external border while ensuring transparency in the application of Community law and identifying the difficulties encountered in implementing that law. For this purpose, Community action supplementing and supporting the action of the Member States in this field is based on a common framework of objectives with seven main aims for action: -to guarantee that Community law is applied in such a way as to achieve equivalent results at every point of Community customs territory in order to: .avoid distortions likely to prejudice the proper functioning of the internal market, .protect the Community's interests, particularly its financial interests, .afford an equivalent level of protection to the Community's citizens and economic operators; -to provide a framework for considering the Community dimension in the organization of customs services and in the provision of infrastructures and equipment, and promote the joint use of operational material; -to foster initiatives that Member States may propose in order to improve the overall efficiency of customs administrations; -to help Member States develop training for customs administration officials by adapting it to their changing role in the implementation of Community customs rules; -to contribute to the establishment or development of high-quality customs services in third countries that so request under agreements to be concluded with those countries; -to encourage openness and efficiency of customs action for the benefit of legitimate trade by strengthening relations between the Community's customs administrations; -to help the customs administrations of the associated countries which wish to accede to the Union. 2) Implementation of the programme: the programme entails genuine partnership between the Commission and the Member States in the Customs Policy Committee, made up of Directors-General of Customs Administrations from the Commission and the Member States. 3) Awareness of Community action: measures are taken to contribute to awareness of the Community dimension of customs, particularly by providing that customs officials may wear uniforms featuring the twelve-star symbol of the Community. 4) Specific measures: the programme provides for a series of specific measures, including: -improving customs controls: .by making sure that controls are carried out homogeneously, .by ensuring better application of existing Community provisions, .by means of collaboration between customs services to avoid distortions of competition, .by promoting methods of identifying and analysing risks and a posteriori control techniques, etc; -monitoring and improving Community rules and procedures; -recovery of customs duties unpaid or evaded, or recovering amounts wrongly paid out; -combatting fraud: a genuine policy to combat fraud is to be formulated at Community level to take account of the progress of European integration, the Community's international commitments and developments in the customs situation in this regard. This policy is to aim in particular at taking maximum advantage of existing legislation and improving the exploitation of information at Community level, making the fullest use of information technology and the use of computer systems by the customs services; -improving the working methods of customs administrations, particularly in the fields of risk analysis, use of audit techniques to check undertakings' accounts, the use of computerized handling of customs procedures, and the conclusion of memoranda of understanding with economic operators in order to establish appropriate control facilities; -identifying, in partnership with Member States, particular sectors of customs legislation which should be monitored. In particular, this will involve organizing visits to particular points in Community customs territory in order to identify the best working methods and any difficulties in implementing the rules observed at the various sites studied; -reviewing the role and powers of customs officials; -rational and coordinated use of resources; -determination of administrative customs penalties to ensure that Community legislation is enforced effectively; -training of customs officials (particularly, development of training for instructors, initial training, exchanges of officials, in due course the introduction of common core training programmes for customs officials, extension of the Mattheus programme to the Central and Eastern European countries that wish to accede to the Community, etc); -training and technical assistance actions for the customs administrations of third countries; -improving relations between customs administrations and operators engaged in external trade. 5) Reports and evaluations: the programme is to be subject to continuous evaluation by the Commission, which will forward to Parliament and the Council, by 30.06.1998 at the latest, an interim report on its implementation, and, by 30.06.2001, a final report. In the meantime, by 30.06.1999, the Commission is to submit a communication on the desirability of continuing the programme. 6) Financing: the financial framework for the programme (without prejudice to actions for which funding is provided under other Community programmes) is ECU 50 m for the period 01.01.1996 to 31.12.2000. Each Member State is also to participate in the achievement of the aims of the programme to the extent of its involvement. **ENTRY INTO FORCE:** the decision enters into force on 04.02.1997. The programme is applicable from 01.01.1996.?