

## EVALUATION ROADMAP

Roadmaps aim to inform citizens and stakeholders about the Commission's work to allow them to provide feedback and to participate effectively in future consultation activities. Citizens and stakeholders are in particular invited to provide views on the Commission's understanding of the problem and possible solutions and to share any relevant information that they may have.

<b>TITLE OF THE EVALUATION</b>	Interim evaluation of the Union Customs Code
<b>LEAD DG – RESPONSIBLE UNIT</b>	DG TAXUD – A2 "Customs Legislation"
<b>INDICATIVE PLANNING (PLANNED START DATE AND COMPLETION DATE)</b>	Q2 2020 / Q4 2021
<b>ADDITIONAL INFORMATION</b>	<a href="https://ec.europa.eu/taxation_customs/business/union-customs-code_en">https://ec.europa.eu/taxation_customs/business/union-customs-code_en</a>

The Roadmap is provided for information purposes only. It does not prejudice the final decision of the Commission on whether this initiative will be pursued or on its final content. All elements of the initiative described by the document, including its timing, are subject to change.

## A. Context and purpose of the evaluation

### Context

The Customs Union is an exclusive competence of the European Union (Article 3(1)(a) TFEU). Customs legislation is adopted at EU level on the basis of proposals by the Commission, although its implementation is the responsibility of the Member States via their national customs administrations. The Council and the European Parliament adopted the new legal framework for customs rules in the EU customs territory on 9 October 2013 as the [Union Customs Code](#) (UCC). The UCC aims for more simplicity and uniformity in the application of customs rules to enhance the competitiveness of European businesses, while better protecting the financial interests of the Union and the Member States and the safety and security of EU citizens. To achieve these goals, the UCC aims, in particular, to provide a fully electronic environment for the completion of customs formalities by customs authorities and economic operators. This is being done by upgrading some existing electronic customs systems and creating new ones – [17 in total](#).

The UCC with its related [delegated](#) and [implementing](#) acts (the UCC package) is effective since 1 May 2016. The Commission and the Member States are deploying the 17 electronic systems on a gradual basis up to 2025 and therefore the UCC allows the continued use of existing paper-based or electronic systems as long as the new/upgraded systems are not in place. A [transitional delegated act](#) provides for the measures that apply during the transitional period.

The European Parliament in [January 2017](#) invited the Commission 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. The Commission provided an initial [report](#) in January 2018 and committed to deliver an interim evaluation by the end of 2021 together with a full fitness check once all the UCC electronic systems are in place.

In her political guidelines for 2019-2024, the President of the European Commission committed “to take the Customs Union to the next level, equipping it with a stronger framework that will allow us to better protect our citizens and our single market.” The evaluation of the UCC is one element of the work that the Commission will do to ensure this stronger framework. This evaluation will support the follow-up to [the Commission Action Plan Taking the Customs Union to the Next Level](#) that will be adopted in the course of 2020.

### Purpose

The UCC is a major piece of legislation that has a wide-ranging impact on businesses and Member States. An [impact assessment](#) prior to the adoption of the [Modernised Customs Code](#) (later restructured as the UCC) took account of the potential economic, social and environmental impacts of amending customs law. Many amendments have been made to the UCC package since its adoption, mostly to eliminate problems of interpretation and application of the rules, to reflect new developments and to ensure consistency. The evaluation is now needed to ensure that the UCC package is still providing an efficient framework for customs activities in the EU, in particular having regard to the impact of global developments, changing business models in trade and new technologies such as e-commerce and block chain. The evaluation will support decisions on whether the UCC package should be revised.

## B. Better regulation

Scope
<p>The evaluation will assess whether the UCC package has had a positive or negative impact on EU businesses and administrations in the period 2016-mid 2021 (effectiveness). It will also identify and quantify administrative costs, benefits, savings and burden reduction and simplification potential, in order to analyse whether the legal and IT framework have achieved the best possible results at the lowest possible costs and whether the use of resources could be improved (efficiency). The evaluation will assess whether the current rules still correspond to the objectives envisaged when the UCC was adopted and to the needs and expectations of customs authorities and traders (relevance). In addition, it will assess whether the UCC framework still provides EU added value. It will also look at the coherence of the UCC with other EU policies (in particular safety/security, international trade, protection of EU financial interests and taxation).</p> <p>To support the evaluation conducted by the Commission, external consultants will be contracted to collect data and evidence aimed at assessing whether the UCC is on track to meeting its expected objectives at EU level and in the Member States, with particular reference to overlaps, gaps and inconsistencies in the application of the legislative provisions and the electronic systems.</p>
Data collection and methodology
<p>The evaluation will take into account existing documents such as:</p> <ul style="list-style-type: none"> <li>• <a href="#">Impact assessment</a> on the Modernised Customs Code of 30.11.2005 (see above);</li> <li>• <a href="#">Report</a> from the Commission on the implementation of the Union Customs Code of 22.01.2018 (see above);</li> <li>• <a href="#">Report</a> from the Commission to the European Parliament and the Council on the IT strategy for customs;</li> <li>• Annual <a href="#">report</a> on progress made in the completion of IT systems pursuant to Article 278a UCC;</li> <li>• DG TAXUD sources of data, customs facts and figures;</li> <li>• Results of monitoring activities in Member States including on the operation of simplifications and the Authorised Economic Operator status;</li> <li>• <a href="#">Customs Risk Management strategy and action plan</a>;</li> <li>• The Commission's Action Plan Taking the Customs Union to the Next Level;</li> <li>• The European Court of Auditors' Special Reports <a href="#">No 12/2019</a> "E-commerce: many of the challenges of collecting VAT and customs duties remain to be resolved" and <a href="#">No 19/2017</a> "Import procedures: shortcomings in the legal framework and an ineffective implementation impact the financial interests of the EU".</li> </ul> <p>Other information will be collected from the project group's work and via the public consultation.</p> <p>The evaluation produced by the Commission will be informed by the evidence gathered by the external study, which will use i) tools and models for analysing costs and benefits of the UCC for key stakeholders; ii) tools and techniques for gathering data from the main stakeholders, such as relevant national authorities, economic operators and EU citizens; and iii) tools and techniques for analysing data from Member States, economic operators and the general public and for highlighting disparities between different categories of stakeholders; external databases.</p>
Consultation of citizens and stakeholders
<p>A consultation strategy on the evaluation will be prepared. Several means of collecting views and evidence about the achievements and shortcomings of the UCC, and suggestions for possible improvements, are envisaged:</p> <ul style="list-style-type: none"> <li>• A <b>project group</b> of representatives of customs authorities and trade representatives (Q2/Q3 2020);</li> <li>• A <b>public consultation</b> of 12 weeks in Q1/2021 in all official EU languages. The consultation and its results will be published on the <a href="#">Commission's Better Regulation Portal</a>;</li> <li>• <b>Targeted consultations, interviews and case studies</b> by the consultants, with key stakeholders;</li> <li>• Consultation of customs authorities in the <a href="#">Customs Expert Group</a> and trade in the <a href="#">Trade Contact Group</a>.</li> </ul> <p>The objective will be to obtain the views not just of customs authorities of Member States, companies, trade associations and organisations involved in customs activities at the European level but also of the general public.</p>
Timing and Planning
<p>The Commission should complete an evaluation of the implementation of the Union Customs Code by the end 2021, in line with the request made by the European Parliament in its resolution of 19 January 2017.</p> <p>The evaluation will be based on a comprehensive study to be carried out from Q2-3/2020 to Q2/2021. In parallel, consultation activities with all the relevant stakeholders will be carried out from Q3-4/2020 to Q1/2021. The evaluation report will be finalised in Q3-4/2021 in view to its adoption by the Commission by end December 2021.</p>