



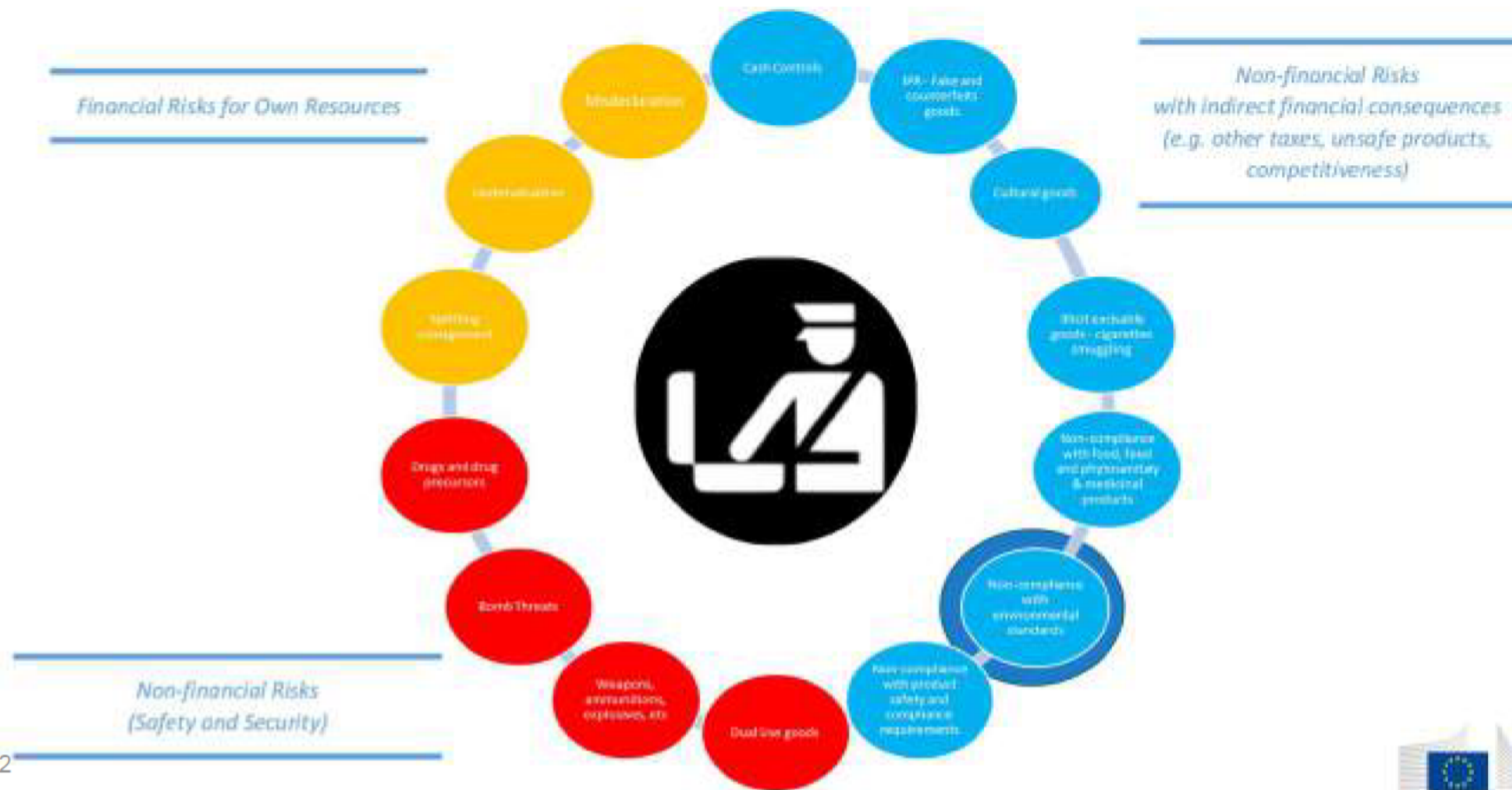
Customs – Enforcement of Environmental Prohibitions and Restrictions

On-line Seminar on Environmental Crime – Frontex

1 June 2021

DG TAXUD

MULTIPLE CUSTOMS ROLES



Legal background: Union Customs Code

- Goods brought into the customs territory of the Union are, from the time of their entry, subject to customs supervision and may be subject to customs controls. Where applicable, they are **subject:**
 - to such **prohibitions and restrictions** as are justified on grounds of, inter alia:
 1. public morality, public policy or public security,
 2. **the protection of the health and life** of humans, **animals or plants**,
 3. **the protection of the environment**,
 4. the protection of national treasures possessing artistic, historic or archaeological value and
 5. the protection of industrial or commercial property,
 - *including controls on drug precursors, goods infringing certain intellectual property rights and cash,*
 - as well as **to** the implementation:
 - of fishery conservation and management measures and
 - of commercial policy measures.

CUSTOMS NON FISCAL TASKS: MORE THAN 400 (POTENTIAL) EU LEGISLATIONS WITH P&Rs

LIMITED COMMISSION			
	Environment	Other	Grand Total
AGRI	4	8	12
CLIMA	3		3
CNECT		1	1
CONECT		1	1
DEFIS		2	2
DEVCO	1		1
ECFIN		1	1
EMPL		10	10
ENER	37	18	55
ENV	67	5	72
ENV / GROW	2	1	3
ENV / MARE	1		1
FISMA		1	1
FPI		3	3
GROW	18	47	65
HOME		5	5
JUST	1		1
MARE	2	13	15
MOVE		4	4
SANTE	54	111	165
SG		1	1
SJ	3	1	4
TAXUD	2	5	7
TRADE		2	2
TRADE / FPI		1	1
Grand Total	195	241	436

Increasing number of non-fiscal tasks:

- EU Green Deal
- Consumer protection and EU health union (COVID crisis)
- Level playing field for EU companies

Examples of environmental P&Rs:

- REACH
- F-gas / ODS
- Waste Shipment Regulation
- CITES
- FLEGT
- Ecodesign / Ecolabel / Energy labelling
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Taking the Customs Union to the Next Level: Action Plan

- **Union Customs Code** in place; **electronic systems by 2025**. But many **(old and new) challenges remain**:
 - uniform application of rules
 - new supply chain models (e-commerce)
 - protection of Own Resources (fight against fraud)
 - safety and security threats
 - **growing number of non-fiscal responsibilities**
 - Brexit and
 - Covid



Customs Action Plan – Key actions

a) More effective customs risk management ←

- 1. EU Joint Analytics Capabilities
- 2. Revised risk management strategy

b) Managing e-commerce ←

- 3. Using VAT data for customs purposes
- 4. Revisit role and obligations of e-commerce actors notably platforms

c) Strengthening and facilitating compliance

- 5. Stepping up the AEO programme
- 6. EU Single Window environment for Customs ←
- 7. Union Customs Code evaluation
- 8. Common system of customs sanctions
- 9. Legal framework to combat customs fraud
- 10. Involvement of customs in protecting the single market against the import of non-compliant and unsafe products ←
- 11. Monitor the functioning of preferential trade arrangements
- 12. Enhance the international systems of cooperation in customs matters with important trade partners, in particular China

d) Customs working as one

- 13. Enhance customs cooperation and systems interoperability with security and border management authorities ←
- 14. Customs Union Performance
- 15. Better equip MS with modern and reliable customs control equipment
- 16. Deploy and deepen cooperation mechanisms under the Customs programme (MFF 2021-2027)
- 17. Smarter management of the customs union

Example of F-gases

- Hydrofluorocarbon (HFCs) gases, such as those used as refrigerants, have a very high global warming potential
- Montreal Protocol aims to restrict the use and placing on the market of F-gases
- European Union adopted Regulation (EU) 517/2014 for the implementation of Montreal Protocol
- Licencing system and quota management of F-gases at European level
- DG TAXUD, DG CLIMA and OLAF cooperate in the framework of the revision of the Regulation on F-gases, in order to strengthen customs controls at the release for free circulation, transit and other customs procedures

PG on F-gases / EU CSW-CERTEX

- Exchange best working practices and to have a uniform interpretation of import requirements
- Enhance collaboration with the F-gas competent authorities
- Identify sensitive areas of non-compliance with the F-gas legislation.

EU CSW-CERTEX

- Automatic compliance checks / improve communication with F-gas authorities to support compliance with the quotas
- The F-gas portal is scheduled to be interconnected to MS customs systems by 1.3.2023.

CONCLUSIONS: KEY TOPICS FOR DISCUSSION

Multiple actors and sources of information => how to enhance cooperation and exchange of information, including for risk analysis purposes, between:

1. Administrative authorities i.e. customs and sectoral competent authorities
2. Administrative authorities and law enforcement bodies

New EU Strategy to tackle organised crime – April 2021: There is a need to strengthen the enforcement capacity at national and EU level. Sanctions imposed are not sufficiently dissuasive and the coordination and exchange of information within and across Member States, particularly between administrative authorities and law enforcement bodies, is insufficient.