Reform of the Union customs legislation

Fields marked with * are mandatory.

Introduction

The EU's customs union is the foundation of its single market and its involvement in international trade. The EU agrees on a common set of rules and policies concerning goods crossing the EU borders, which national customs administrations implement and enforce. Customs' mission is to facilitate legitimate trade, collect customs revenue and protect European citizens against products that do not comply with EU food, health and environmental rules, and against security and safety risks including smuggling, crime and terrorism.

Customs authorities supervise all goods entering or leaving the customs union. They use risk management techniques to identify risks and carry out controls of the goods, to ensure that rules are respected and that imported goods are safe and secure for EU citizens. Often, this happens in close cooperation with authorities competent for enforcing sectoral legislation, for example on product safety or animal health.

The EU applies a common customs tariff, which means the same way of calculating the duty for an import in all Member States, in line with the EU's trade agreements, and collects the customs duties for the EU budget. Once a good is in the EU single market, in technical terms 'released for free circulation', it can be moved freely from one Member State to another without customs controls. Any port, airport or external border crossing point is therefore the entrance to the EU. The protection provided by a customs officer in one place, is at the service of all.

However, there are significant differences in the capacity, risk analysis and resources of the national customs administrations. Furthermore, illegal activities can change routes from one entry point to another, making it more difficult to detect. Overall, global trade has evolved rapidly, with a significant increase in terms of volumes, including a rapid expansion of e-commerce. EU rules and standards have evolved as well, calling for an increasing role of customs in performing tasks going beyond revenue collection. Concerns for the protection of EU public interests, EU citizens and business have risen to the fore. Brexit, the Covid-19 pandemic and the Russian aggression of Ukraine have been accelerators of these changes.

The Commission has engaged in a deep reflection to make the customs union fit for the future. This includes in particular a foresight study, which resulted in a report on the <u>future of EU customs 2040</u>, and the report and recommendations of the <u>Wise Persons Group on the challenges facing the customs union</u>. Evidence gathered by this Group shows that dangerous, non-compliant products still enter the EU market every day and that we leave billions of customs duties uncollected. As a result, it appears that customs in the EU do not yet function "as one" as they should. This leaves the customs union at the mercy of its weakest link.

The European Commission is preparing a proposal to reform the customs union and is assessing its expected impacts. The aim of this consultation is to gather the views and experiences of interested parties (including businesses, trade associations, individuals, public authorities and other stakeholders) regarding the state of the customs union and possible reform elements.

A summary of the responses to this consultation will be published after the end of the consultation period.

About you

- *Language of my contribution
 - Bulgarian
 - Croatian
 - Czech
 - Danish
 - Dutch
 - English
 - Estonian
 - Finnish
 - French
 - German
 - Greek
 - Hungarian
 - Irish
 - Italian
 - Latvian
 - Lithuanian
 - Maltese
 - Polish
 - Portuguese
 - Romanian
 - Slovak
 - Slovenian
 - Spanish
 - Swedish
- * I am giving my contribution as
 - Academic/research institution

- Business association
- Company/business organisation
- Consumer organisation
- EU citizen
- Environmental organisation
- Non-EU citizen
- Non-governmental organisation (NGO)
- Public authority
- Trade union
- Other

* First name

Nathalie

*Surname

DARGE

* Email (this won't be published)

nathalie.darge@ceccm.eu

*Organisation name

255 character(s) maximum

Tobacco Europe AISBL

*Organisation size

- Micro (1 to 9 employees)
- Small (10 to 49 employees)
- Medium (50 to 249 employees)
- Large (250 or more)

Transparency register number

255 character(s) maximum

Check if your organisation is on the <u>transparency register</u>. It's a voluntary database for organisations seeking to influence EU decision-making.

1496873833-97

* Country of origin

Please add your country of origin, or that of your organisation.

This list does not represent the official position of the European institutions with regard to the legal status or policy of the entities mentioned. It is a harmonisation of often divergent lists and practices.

of the entities mentioned. It is a	a ha	rmonisation of often dive	rger	nt lists and practices.		
Afghanistan	۲	Djibouti	١	Libya	۲	Saint Martin
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						Grenadines
Algeria	0	Ecuador	0	Luxembourg	0	Samoa
American Samoa	۲	Egypt	0	Macau	۲	San Marino
Andorra	۲	El Salvador	0	Madagascar	۲	São Tomé and
						Príncipe
Angola	0	Equatorial Guinea	$^{\circ}$	Malawi	0	Saudi Arabia
Anguilla	۲	Eritrea	0	Malaysia	۲	Senegal
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Armenia	0	Falkland Islands	0	Marshall Islands	0	Singapore
Aruba	۲	Faroe Islands	0	Martinique	۲	Sint Maarten
Australia	0	Fiji	0	Mauritania	0	Slovakia
Austria	۲	Finland	0	Mauritius	۲	Slovenia
Azerbaijan	۲	France	0	Mayotte	۲	Solomon Islands
Bahamas	۲	French Guiana	0	Mexico	۲	Somalia
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Belgium	۲	Germany	0	Montenegro	۲	Spain
Belize	۲	Ghana	0	Montserrat	۲	Sri Lanka

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Benin	Gibraltar	Morocco	Sudan
Bermuda	Greece	Mozambique	Suriname
Bhutan	Greenland	Myanmar/Burm	a [©] Svalbard and
			Jan Mayen
Bolivia	Grenada	Namibia	Sweden
Bonaire Saint	Guadeloupe	Nauru	Switzerland
Eustatius and			
Saba			
Bosnia and	Guam	Nepal	Syria
Herzegovina			
Botswana	Guatemala	Netherlands	Taiwan
Bouvet Island	Guernsey	New Caledonia	Tajikistan
Brazil	Guinea	New Zealand	Tanzania
British Indian	Guinea-Bissau	Nicaragua	Thailand
Ocean Territory		-	
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 Clipperton 	Jamaica	Peru United States
 Cocos (Keeling) 		 Philippines United States
Islands	Japan	Minor Outlying
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Congo	Kazakhstan	Portugal Uzbekistan
Cook Islands	Kenya	Puerto Rico
Costa Rica	Kiribati	Qatar Vatican City
Côte d'Ivoire	Kosovo	Réunion Venezuela
Croatia	Kuwait	Romania Vietnam
Cuba	Kyrgyzstan	Russia Wallis and
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Cyprus	Latvia	Saint Barthélemy Semen
Czechia	Lebanon	Saint Helena Zambia
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Democratic	Lesotho	Saint Kitts and Zimbabwe
	Lesolilo	Nevis
Republic of the		INEVIS
Congo		
Denmark	Liberia	Saint Lucia

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. Fo r the purpose of transparency, the type of respondent (for example, 'business association, 'consumer association', 'EU citizen') country of origin, organisation name and size, and its transparency register number, are always published. Your e-mail address will never be published. Opt in to select the privacy option that best suits you. Privacy options default based on the type of respondent selected

* Contribution publication privacy settings

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

Anonymous

Only organisation details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself if you want to remain anonymous.

Public

Organisation details and respondent details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published. Your name will also be published.

I agree with the personal data protection provisions

Information on your interaction with customs

On average, how frequently are you involved in customs operations, procedures and/or declarations?

- Daily or almost daily
- One or more times a month
- Less than once a month

Do you deal regularly with more than one customs office or Member State?

- Yes
- No

If yes, in your experience, do you find that Member States execute similar operations in different ways? Please provide details.

500 character(s) maximum

Member States have different approaches

If you import or export for your business, how do you submit customs declarations?

- You prepare and submit declarations directly into national customs systems
- You rely on customs representatives or brokers to deal with customs declarations on your behalf

Have your interactions with customs changed due to the UK's withdrawal from the European Union?

YesNo

In your own experience, how important are the following customs issues in terms of the administrative workload they generate for business?

	Very important	Quite important	Somewhat important	Not very important	Not important at all	Don't know
Classification of goods	۲	0	0	0	۲	0
Determining the origin of goods	۲	0	O	0	0	0
Valuation of goods for customs	۲	0	0	0	0	0
Correction of errors in declarations	0	۲	0	0	0	0
Amendments of declarations because of changes in routing, entry point etc.	O	۲	0	O	O	0
Unexpected delays at the border	O	۲	0	0	0	0
Adapting to information technology environment to manage customs processes	۲	0	0	0	0	0
Getting or verifying data from third parties to use in customs processes	O	۲	0	0	0	0
Getting or handling documents for import or export (certificates, supporting documents, permissions, etc.)	©	۲	©	©	©	©
Other (please specify)	0	0	0	0	0	۲

Overall views on the Customs Union

In your opinion, how well is customs contributing to the achievement of the below objectives, through its controls of imports and exports?

	Very well	Quite well	Fairly well	Not very well	Not well at all	Don't know
Protecting EU industrial production and employment from competition of unfair trading practices	0	0	0	0	0	۲
Coping with global geopolitical developments (e. g. new trade agreements, commercial disputes, punitive tariffs, etc.)	0	0	0	۲	0	0
Supporting circular economy and the sustainable use of resources	0	0	0	0	O	۲
Keeping up-to-date with new business models and technologies	0	0	0	۲	0	O
Combatting global pollution (e.g. plastic waste)	0	0	0	۲	0	۲
Combatting forced labour, child labour and working conditions in international supply chains	0	0	0	0	O	۲
Ensuring supply chain due diligence and promoting EU values internationally (e.g. human rights, environmental protection)	0	0	0	0	0	۲
Combatting smuggling	0	0	0	0	۲	0
Preventing the financing of criminal activities (e. g. terrorism)	0	0	0	0	0	۲
Responding to the Covid-19 pandemic and its socio-economic consequences	0	0	0	0	0	۲
Coping with the consequences of the withdrawal of the UK from the EU (Brexit)	0	0	0	0	۲	0
Enforcing sanctions and export restrictions for dual use goods (goods used for both civilian and military purposes), e.g. following the Russian invasion of Ukraine	0	0	0	0		۲
Ensuring compliance with EU standards (animal and plant health, product safety, environment protection, etc)	0	0	O	0	۲	0
Ensuring compliance with intellectual/industrial protection rules (IPR, counterfeiting)	0	0	0	0	۲	0
Ensuring the protection of the EU's financial interests (collection of duties and taxes)	0	0	0	0	۲	0

Please provide details or specific examples

500 character(s) maximum

E-commerce has given new distribution channels for legitimate trade. However, counterfeiters have successfully exploited these channels, and for instance, illicit trade goods are dispatched in small parcels with a value below the EUR 150 'de minimis' threshold. These goods do not comply with EU standards, IPR, etc. Due to the high number of parcels, customs authorities are not able to successfully identify illicit products. Therefore, no customs duties or excise duties are collected.

What do you consider to be the main achievement(s), improvement(s) or positive impact(s) of the Customs Union to date?

500 character(s) maximum

The adoption of the Union Customs Code (including its delegated and implementing acts) had a positive impact for the customs union. However, the modernization process of the Customs Union should continue. This should take into consideration the latest supply chain trends (e.g., e-commerce), enhanced customs risk profiling technologies and more efficient customs enforcement through proactive cooperation with agencies such as OLAF.

What do you consider to be the main challenge(s) or disappointment(s) with the Customs Union to date?

500 character(s) maximum

E-commerce remains the main challenge for the enforcement of the customs legislation. Illicit traders have successfully exploited these channels, and for instance, illicit trade goods (e.g. cigarettes) are dispatched in small parcels with a value below the EUR 150 'de minimis' threshold. Due to the high number of parcels, customs authorities are not able to successfully identify illicit goods. Our experience is that COVID pandemic restrictions accelerated the volume of illicit cigarettes supplie

As of today, what are your (or your organisation's) most important needs and priorities regarding a possible reform of the Customs Union?

	Very important	Quite important	Somewhat important	Not very important	Not important at all	Don't know
Customs authorities in EU27 acting as one (uniform application of rules and of customs controls, no divergences, no weak border points)	0	0	۲	0	0	0
Simpler rules for simpler customs processes, less formalities (including for goods sold online)	0	0	۲	0	0	0
More effective protection against financial risks (collection of customs duties, VAT and other charges to the benefit of EU and national budgets)	۲	0	0	0	0	0
More effective protection against non-financial risks (better enforcement of EU safety, health, environmental and IPR rules on imported goods)	۲	0	0	0	0	0
More effective tools to tackle smuggling, illicit or fraudulent trade	۲	0	0	0	0	0
More effective sharing of information and data between national customs administrations and other authorities enforcing product requirements on imported goods	0	۲	0	0	0	0
Better adaptation of customs to new global, commercial or political developments and crisis	0	۲	0	0	0	0
Better performance measurement framework, with easier access to comparable quality data	0	۲	0	0	0	0
Others (please specify)	0	0	۲	0	0	۲

Administrative burden and potential for simplification

Do you see the need to simplify how information is provided to customs and to reduce administrative burden and formalities?

- Yes
- No
- No opinion

How would you suggest that information is provided to customs? Which type of information? Who should provide the information? When should the information be provided and how frequently? Through which channels should information be provided?

500 character(s) maximum

Customs' role in enforcing prohibitions and restrictions and compliance with EU standards

Do you face competition from imported goods that do not respect EU standards?

Yes

No

Please explain

500 character(s) maximum

Electronic cigarettes devices and nicotine cartridges are imported into the EU from third countries (e.g. China). Even if a significant part of these products is not compliant with the EU standards, these are allowed to be customs cleared and placed on the EU market. We believe that more efficient customs controls at the import moment are required. Cigarettes which are illegally imported also rarely comply with health warning regulations or ingredients.

Do you have evaluations, estimations, or any other evidence on the abovementioned challenges, in particular with regard to imported products not aligned with EU standards (prohibitions and restrictions)?

500 character(s) maximum

KPMG Project Stella Report 2022 shows that the majority of illicit cigarettes consumed within EU do not conform to EU regulations, either through health warnings printed, legal format or regulations. 58% of cigarettes were either counterfeit or illicit whites.Counterfeits, manufactured in clandestine factories conform to no regulatory standards, whilst illicit whites are mainly manufactured in countries with weaker regulations. They are distributed with no age restrictions or quantity purchased

In your experience, can non-compliant and/or counterfeit goods easily be purchased online?

- Yes
- No

Do you see the need for a better, clearer and more efficient framework for cooperation between customs and other authorities responsible for Market Surveillance, law enforcement (including border guards and police), taxation, etc. for sharing data on the products entering or exiting the EU?

- Yes
- No

Please explain

500 character(s) maximum

Should additional information requirements on specific products or EU standards be included in customs processes?

- Yes
- No

Please explain

500 character(s) maximum

Raw materials used in the production of regulated or excisable goods such as tobacco should also be monitored. Large unaccounted shipments of products indicate the presence of illicit manufacturing. Similar regulations and approaches are already in place for pre-cursors used in illegal drug manufacturing.

Contribution to the EU's climate change policies and green agenda

As the fight against climate change is an important overarching objective of the European Union, like any legislative proposal, the intended reform of the Customs Union should take into account links and opportunities to promote the EU's green agenda.

Greening customs: in what areas and through which measures do you see potential for customs authorities/customs controls to reduce their emissions and carbon footprint?

500 character(s) maximum

In what areas and through which measures could customs contribute to reaching the EU Green Deal's objectives? (E.g. promotion of environmental goods, circular economy, reduction of transport emissions, avoidance of carbon leakage, CO2 footprint of goods)

500 character(s) maximum

Policy options

Which policy changes or mechanisms should in your opinion be included in a reform of the Customs Union?

	Strongly agree	Tend to agree	Neither agree or disagree	Tend to disagree	Strongly disagree	Don't know
A new partnerships with trusted traders and other competent authorities for better risk management, including reinforced advance cargo information	۲	0	0	0	0	0
Simplifying customs formalities for reliable and trusted traders established in the EU by making more use of commercial information rather than of burdensome administrative requirements	۲	0	0	0	0	۲
Enhance co-operation between customs and non-customs authorities (notably Market Surveillance Authorities, Law Enforcement Authorities, Tax Agencies). This could cover, for example:	۲	0	0	0	0	0
- joint policy elaboration;	۲	0	0	0	0	0
- operational coordination;	۲	0	0	۲	0	0
- information exchange;	۲	0	0	0	0	0
- improved enforcement of prohibitions and restrictions.	۲	0	0	0	0	۲
Reforming the EU customs governance to provide for an EU layer that could, for example, deal with:	۲	0	O	O	0	۲
- identification of risk priorities at policy and political level;	۲	0	۲	۲	0	0
- EU-wide risk management;	۲	0	۲	0	0	0
- information technology management;	۲	۲	0	0	0	0
- training of customs officers;	۲	۲	0	0	0	0
- financing of customs equipment,;	۲	۲	0	0	0	0
- EU crisis response.	۲	0	0	0	0	0

Providing for a fully-fledged EU customs information environment, with emphasis on, for example:	۲	0	O	O	O	۲
- data management capabilities;	۲	0	0	0	0	0
- simplified provision of data (enabling re-use of data, avoiding duplications, etc.);	۲	0	0	0	0	0
- streamlined handling of non-customs formalities (building on the concept of "single window").	0	۲	0	0	0	0
Adapting customs legislation to e-commerce transactions, for example by strengthening supervision of business-to-consumer flows and liability of involved actors for all fiscal and non-fiscal rules	۲	0	0	0	0	O
Integrating the green agenda in the customs agenda and traders behaviours	0	۲	0	0	0	۲

Do you have any other suggestions for policy measures to be included in a reform of the Customs Union?

500 character(s) maximum

E-commerce has given new distribution channels for legitimate trade. However, counterfeiters have successfully exploited these channels, and for instance, illicit trade goods are dispatched in small parcels with a value below the EUR 150 'de minimis' threshold. These goods do not comply with EU standards, IPR, etc. Due to the high number of parcels, customs authorities are not able to successfully identify illicit products. Therefore, the EU 150 'de minimis' is better to be removed

If new policy measures were introduced, can you please provide an estimation of the magnitude of the impact that each option would entail for you or your organisation?

	High positive impact	Limited positive impact	High negative impact	Limited negative impact	No impact
Better cooperation of customs and non- customs authorities for better risk management, including reinforced advance cargo information and operational coordination	۲	O	O	O	0
Partnership with reliable and trusted traders that can use commercial information instead of burdensome administrative requirements to comply with customs obligations	O	۲	O	©	0
Reforming the EU customs governance to provide for an EU layer	0	۲	0	0	۲
Providing for a single EU customs information environment, with emphasis on, for example data and the concept of single window	۲	0	0	0	0
Adapting customs legislation to e- commerce transactions, for example by strengthening supervision of business-to- consumer flows and liability of involved actors for all fiscal and non-fiscal rules	۲	0	۲	0	0
Integrating the green agenda in the customs agenda and traders behaviours	O	۲	O	O	0

Please Explain

500 character(s) maximum

Illicit traders have successfully exploited e-commerce channels, and for instance, illicit trade goods are dispatched in small parcels with a value below the EUR 150 'de minimis' threshold. Due to a high number of parcels, customs authorities are not able to successfully identify illicit products. Detection of illicit trade goods can be improved by enhanced customs risk profiling technologies and more efficient customs enforcement through proactive cooperation with agencies such as OLAF.

Contact

Contact Form