



GRAND-DUCHÉ DE LUXEMBOURG  
Administration des douanes et accises

6 May 2024

# Taking the EU Customs Union to the next level

Proposals of 17 May 2023:

[COM\(2023\) 258 final](#)

[COM\(2023\) 259 final](#)

[COM\(2023\) 262 final](#)





# Factors motivating the reform

- ▶ Increase of e-Com & related fraud schemes
- ▶ Constant development of sectoral legislations
- ▶ Crisis management
- ▶ Simplifying customs procedures
- ▶ Addressing digital fragmentation





# Reform based on 3 pillars

A new partnership  
with economic  
operators

A smarter  
approach to  
customs controls

A modernized  
approach to  
e-COM

Better for  
business

Better for  
customs





# Key elements of the main proposal ...

- ▶ Customs Union based on two instruments: the EU Customs Data Hub & an EU Customs Authority
- ▶ Establish a risk management at EU level
- ▶ Improve customs authorities' ability to collect import duties and taxes that feed into budgets and public services
- ▶ Simplify the customs processes and obligations



...  
completed by

- ▶ Introduce a simplified customs tariff &
- ▶ Abolish the 150 € threshold customs duties exemption
- ▶ IOSS – deletion of the 150 € threshold for distance sales of goods (Import One Stop Shop)



## EU Customs Authority

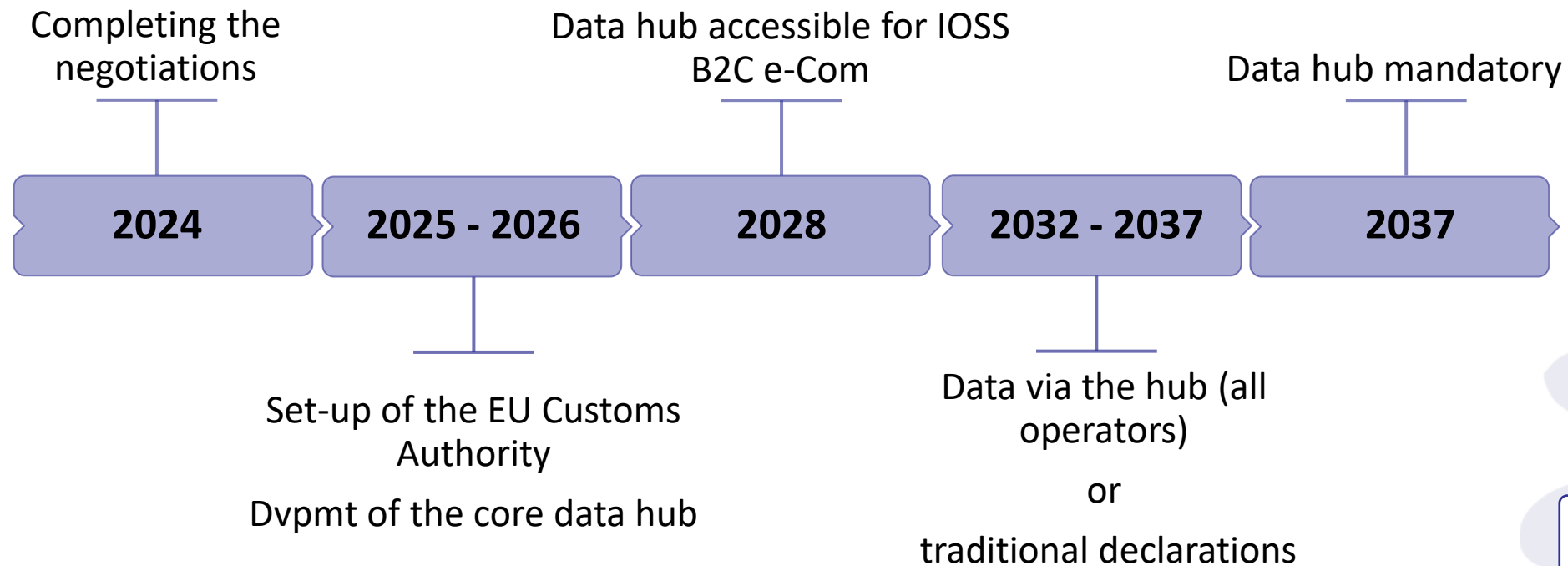
- ▶ Data management & processing
- ▶ Risk management
- ▶ Operational coordination & support of customs authorities
- ▶ Crisis management
- ▶ Recommendations & expertise

## EU Customs Data Hub

- ▶ 1 Interface – 1 single entry of data via NTP / MSG Channel / *Push&Pull*
- ▶ Transparency/integrity/non-repudiation of data
- ▶ Central operation & management
- ▶ Micro applications, budget savings



# The transition of the reform – in 12 years



Thank you for listening