

## **Customs 2020 High-Level Seminar on E-commerce – The way forward**

**Online event, 13 October 2021**

### **Summary of discussions by the Chairs**

Participating customs authorities in the High Level Seminar on “E-commerce – The way forward” held online on 13 October 2021:

#### Having regard to

- The changes introduced in the area of e-commerce in the EU in 2021, in particular the deployment of ICS2 for lodging the electronic entry summary declarations in March, the entry into force of the VAT e-commerce package in July, and the end of the transition period for post in October,
- The practical experiences and lessons learned in the first three months of implementation of these changes,
- The main challenges for customs authorities in respect of the growing volumes of low value imports, including
  - big increase in the number of customs declarations,
  - poor quality of customs declarations data,
  - compliance of traders,
  - implementation of adequate financial and non-financial controls
  - exchange of data on the national and international level
- The different initiatives that are currently exploring solutions to these challenges, e.g. implementation of the Customs Action Plan, the Wise Persons group, the e-commerce study.

#### Recognized the need to:

- Increase cooperation between the Commission, Member States customs authorities and all authorities involved in e-commerce, including
  - Close cooperation between customs and tax authorities at all levels for a smooth, aligned implementation of new rules in view of ensuring the financial interests of the EU and its Member States.
  - Continuous exchange of information among EU customs authorities, including by using the Common EU-level risk management framework, joint actions on specific control areas such as undervaluation; continuing the work of the Member States and the Commission on developing ICS2 analytics, learning from initial experience and recognizing the importance of AI for e-commerce risk analysis in future.
  - Fostering cooperation and sharing of data with other authorities, including market surveillance and other law enforcement authorities in order to strengthen compliance with non-financial risks.

- Join forces to improve the data quality by several actions on different levels:
  - Continue the communication campaign at EU and MS level, in close collaboration with the private sector (post services, express couriers, platforms, banks) to raise awareness of operators and consumers.
  - Raise awareness at the international level (WCO, UPU).
  - Cooperation with e-commerce chain stakeholders to work towards the goal of getting data from its source, i.e. from the e-commerce platform, payment service provider and exporter.
- Work towards a harmonised and effective implementation of customs (and VAT) legislation at EU level in order to create an equal level of protection regarding fiscal and non-fiscal risks, and an equal level of control and to address issues like double-taxation in a harmonised manner.
- Improve working methods and procedures within the existing legislation by the following short/medium term actions on EU level:
  - a. Strengthen risk management and controls to enforce compliance with financial and non-financial risks
  - b. Development of a common EU-level list for prohibitions and restrictions to ensure uniform implementation of rules across the EU
  - c. Review and adjustment of processes based on MS and traders' experience after 1 July 2021 with a view to streamline the clearance of e-commerce shipments
- Work towards further legislative changes within the framework of the upcoming UCC amendment