

Chapter 29 – Customs Union

The acquis of the **Customs Union** primarily consists of directly applicable legislation designed to ensure the effective functioning of the customs union, as well as the protection and control of its external borders. This includes the Union Customs Code and its implementing regulations, the Combined Nomenclature, the Common Customs Tariff, and provisions related to tariff classification, duty exemptions, suspension of duties, and certain tariff quotas. Additionally, it encompasses provisions on the enforcement of intellectual property rights in customs, the control of drug precursors, the protection of cultural goods, and other relevant areas. It also governs the cooperation between EU customs authorities and the mutual administrative assistance provided in customs matters with third countries.

Member states must have the necessary implementation capacities in place, including the application of relevant EU electronic customs systems. The Customs Service is required to maintain adequate operational capabilities for enforcing the specific rules outlined in related areas of the acquis, such as foreign trade, health, and security. The EU has also rolled out the Electronic Customs Initiative to create a more efficient, modernized customs environment. Central to this initiative is the e-Customs Decision, a legislative act aimed at transitioning to an interoperable, electronic system that streamlines communication between traders and customs. Under this decision, the Commission and member states have jointly established the Multi-Annual Strategic Plan (MASP), a comprehensive tool for managing projects and ensuring the operational planning and successful implementation of all IT-related projects.