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**Nex customs electronic systems towards the postponement to 2025**

Through the proposal for Regulation of 2 March 2018, COM (2018) 85 final, the European Commission aims to modify Regulation (EU) no. 952/2013 in order to prolong the temporary use of means other than the IT procedures provided for by the European Union Customs Code. If approved, the amended text will allow a smooth transition from the current systems, mainly based on hard copy support, to the new electronic environment provided under the code.

The Code provides that  different customs procedures should be managed through electronic systems, also indicating that the details and planning of such systems should be defined in a separate work program. It should be recalled that the work program of the Union Customs Code provides for the planning of seventeen electronic systems in all, on the basis of the long-term strategic plan (MASP) for the set of customs computerization projects that is elaborated and updated periodically in accordance with decision no. 70/2008 / EC of the European Parliament and  the Council dated 15 January 2008.

In this framework, it is easy to understand that the rationale of the proposal is strictly connected to the validity of the provisions of the Union Customs Code, which have been in force since 1 May 2016. More specifically, art. 278 of the Code establishes that for the customs procedures, it is possible to continue to use the current electronic and paper systems until all the new electronic systems provided under  code have become operational. The article sets a deadline for the end of 2020 at the latest by which the application of these transitional provisions must cease. In line with this deadline, the work program then provides for a series of steps for the completion of work on the electronic systems by 2020.

Such challenges, which are impossible to predict when setting the deadline, include the inevitable delays in completing the design of electronic systems, the enormity of the work aimed at the interconnection of seventeen electronic systems throughout the EU and the particular complexity of some of these systems, the difficulty in harmonizing data and the sequence of interventions.

For all these reasons, the Commission has concluded that it is necessary to provide for a later date (at the latest 2025) to complete work on some of the systems. Specifically, the systems to be postponed are:- updates for which the main technical challenge is the harmonization of

data, namely the update of the import control system (ICS), the new computerized transit system (NCTS), the automated export system ( AES) and of the national export system (including the export component of the national system of special regimes);- three new systems designed to implement innovative elements of the code, namely central import customs clearance (CCI), proof of the customs status of Union goods and guarantee management (GUM).

In such context, however, the postponement of the final deadline for the activation of these electronic systems to 2025 runs counter to the provisions of art. 278 of the Code, which allows for the use of means of exchange and storage of information other than electronic systems planned only until 2020. Therefore, the Commission points out, for systems whose activation will be postponed, it is necessary to provide for an extension in the deadline provided under art. 278. Furthermore, the Commission continues, it is necessary to intervene rapidly to ensure legal certainty; businesses and customs administrations could find themselves in serious difficulty if, by 2020, some of the electronic systems were not activated and at the same time the law prohibited the possibility of continuing to use transitional alternative solutions.

The amendment of art. 278 of the Code in the sense described above would imply the application for a longer period of time of certain transitional measures, the main ones being: the electronic system for the summary declaration of entry, the transit regime and the export controls would continue to be based on the existing versions of the ICS, the NCTS and the export control system; the T2L paper form would continue to be endorsed by the customs authorities as proof of the customs status of Union goods; the existing Union transit procedures based on the use of paper-based media for goods transported by rail, by air or by sea would continue to apply; paper documents could continue to be used to notify the exit of goods from the customs territory; Member States should exchange information on guarantees used for non-transit purposes by e-mail and store them in their respective national systems.