

EVALUATION ROADMAP	
TITLE OF THE EVALUATION	Evaluation of Regulation on mutual assistance in customs matters
LEAD DG – RESPONSIBLE UNIT	OLAF.D4 - Customs and Tobacco Anti-Fraud Policy; AFIS
INDICATIVE PLANNING (PLANNED START DATE AND COMPLETION DATE)	Q2 2019 Q2 2020
ADDITIONAL INFORMATION	See legal background of OLAF activities in the revenue area at the following address: https://ec.europa.eu/anti-fraud/about-us/legal-framework_en
The Roadmap is provided for information purposes only. It does not prejudice the final decision of the Commission on whether this initiative will be pursued or on its final content. All elements of the initiative described by the document, including its timing, are subject to change.	

A. Context, purpose and scope of the evaluation
Context
<p>Regulation 515/97 is the cornerstone of mutual assistance in customs matters. It allows Member State national authorities to exchange information among themselves and with the Commission for the purpose of ensuring the correct application of the EU customs legislation.</p> <p>It establishes a number of databases and IT systems for antifraud purposes such as the Customs Information System (CIS), the Customs Files Identification Database (FIDE), the Container Status Messages (CSM) directory and the Import, Export and Transit (IET) directory. The Regulation also contains provisions on the communication of information by the Commission/Member States to third countries and the possibility for the Commission to conduct administrative and investigative cooperation missions in third countries.</p> <p>Regulation 515/97 is supplemented by a Council Act of 18/12/1997 ('Naples II Convention') and Council Decision 2009/917/JHA (ex "third pillar") governing prevention, investigation and prosecution of serious breaches of national law, i.e. the part of customs activity not covered by the Regulation. These instruments together form the legal basis for the exchange of information covering the whole customs mutual assistance spectrum.</p> <p>Since the last revision of Regulation 515/97 in 2015, developments with a potential impact on Regulation 515/97 have been recorded. A new data protection regime has been put in place at EU level. There are also certain new fraud risks in the customs sector, such as for example low-value consignments sent to the EU via e-commerce platforms and the strong increase of containers reaching the EU by rail.</p>
Purpose and scope
<p>The evaluation exercise will assess the overall functioning of Regulation 515/97, according to the standard evaluation criteria of effectiveness, efficiency, relevance, coherence and EU added-value. Consideration will be given to coherence with the provisions of the 'Naples II Convention' and Council Decision 2009/917/JHA.</p> <p>The evaluation will focus on the following areas:</p> <ul style="list-style-type: none"> • The assessment of the key elements of the Regulation (such as: scope, mutual assistance between Member States; cooperation between them and the Commission; relations with third countries; IT systems and databases; etc.) and the extent to which the objectives pursued have been met and remain relevant; • The assessment of the data protection regime in the light of the new data protection rules; • The effects on the Regulation 515/97 required following the adoption of the new cash control Regulation, which provides that the Customs Information System will be used for the exchange of information; and • The assessment of the Regulation in the larger context of an evolving customs antifraud landscape. • The operation of the IT systems and databases established by Regulation 515/97 and in particular whether the data or data quality contained in these databases is sufficient to enable customs authorities to effectively combat fraud. The evaluation will consider whether there are gaps in the data coverage and if so, why. <p>The time period to be covered by the evaluation will start from 1 September 2016, which is the date of the entry into application of Regulation 2015/1525, until now.</p>

All Member States as well as third countries, to the extent the implementation of Articles 19 to 22 and of Article 30(4) is concerned, will be covered by the evaluation.

The results of the evaluation will be used as evidence base for any potential future impact assessment.

B. Better regulation

Consultation of citizens and stakeholders

The aim of the consultation is to collect views from stakeholders on their experience and practice in using the provisions and tools provided for in Regulation 515/97. In particular, views will be sought on: (i) the effectiveness of mutual assistance measures, (ii) obstacles to implementing assistance measures, (iii) gaps and shortcomings identified in current assistance measures and (iv) suggestions for improvements.

Given the specific nature of Regulation 515/97 which is mainly a tool for the exchange of information between Member States and with the Commission and the fact that the Regulation has no direct impact on citizens, it is not envisaged organising a public consultation for the general public.

The following stakeholders will be consulted through targeted consultations:

- Administrative authorities responsible for the implementation of customs legislation in the Member States in particular users of IT systems and databases established under Regulation 515/97.
- Relevant Commission Services having access to the IT systems and databases established under Regulation 515/97.
- Carriers' organisations in particular the World Shipping Council (WSC) and the European Community Shipowners' Associations (ECSA) with regard to the operation of the CSM directory.
- European Data Protection Supervisor (EDPS).
- Relevant international partners as well as international organisations, in particular the World Customs Organisation (WCO) and the OECD, may be approached for information and sharing of experience.

Stakeholder engagement will take place during 2019 through questionnaires, interviews and dedicated meetings of relevant networks. Member State administrative authorities will be consulted on a regular basis including through the ['Expert Group on mutual assistance in customs matters'](#).

The evaluation will consist in gathering evidence related to the past performance of Regulation 515/97 from a range of sources, notably a stakeholder consultation, as described above. Stakeholders will be consulted on their experience with the application of Regulation 515/97, including on the way they use data from databases and IT systems, and consultations will be adapted to different stakeholders (e.g. investigators, data users, analysts, etc.) to reflect the elements of the Regulation that specifically concern them. It is expected that the gathering of evidence from the IT users and practitioners of mutual assistance will help to evaluate the effectiveness of the Regulation. These consultations should provide an opportunity to obtain quantitative and qualitative data across the EU on the application of Regulation 515/97.

A summary of the results of all consultation activities will be published on a dedicated webpage of [OLAF website](#).

Data collection and methodology

Data will first be collected from the stakeholders, notably Member States, through detailed questionnaires, interviews and dedicated meetings. Moreover, the evaluation will use information and data from the impact assessment conducted for the 2015 revision of Regulation 515/97 (SWD (2013)482 final and 483 final).

Furthermore, the following monitoring information will also be used:

- Commission's annual reports on the 'Protection of the European Union's financial interests — Fight against fraud', which contain a section on measures taken in implementation of Regulation 515/97, see: http://ec.europa.eu/anti_fraud/about-us/reports/communities-reports/index_en.htm.
- OLAF's annual reports, which contain a section on investigative activities to combat revenue fraud, see: http://ec.europa.eu/anti_fraud/documents/reports-olaf.
- Statistics on mutual administrative assistance requests and replies between Member States, information exchanged between Member States and the Commission, and information exchanged between Member States/Commission and relevant third partners.

Other sources of information will include *inter alia*:

- Minutes of the meetings of the [Expert Group on mutual assistance in customs matters](#).
- Customs Union Performance (CUP) Annual Reports.

- Reports of the [European Court of Auditors](#).

The evaluation will take into account the results of the assessment¹ conducted by the Commission in accordance with Article 43b of Regulation 515/97 on the scope of the Container Status Messages (CSM) and the Import, Export and Transit (IET) directories. In addition, the evaluation will take into consideration the results of the 2017 consultation of Member States with regard to the transfer of data concerning national transit and direct export as foreseen in Article 18d(1) of Regulation 515/97.

¹ The results of this assessment have been published in an annex to the 29th Annual Report on the Protection of the European Union's financial interests - Fight against Fraud - 2017, SWD(2018) 385 final of 3.9.2018.