

Translation of letter

From: The International Secretariat of the Danish Parliament  
To: Algirdas Šemeta, Commissioner for Taxation and Customs Union  
Date: 4 July 2014  
Ref.: 14-000706-3

Subject: Reasoned opinion on the proposal on customs infringements - COM(2013) 884

Please find attached a reasoned opinion from the Danish Parliament's European Affairs Committee regarding the Commission's proposal for a Directive on customs infringements and sanctions (COM(2013) 884), which was presented by the Commission on 13 December 2013, but subsequently circulated in a revised version on 5 June 2014.

The Danish Parliament discussed the proposal in the European Affairs Committee on 4 July 2014 and finds that the proposal for a Directive in its current form is incompatible with the principle of subsidiarity.

The Committee disagrees with the Commission's view that customs cooperation between Member States and between the latter and the Commission is an exclusive EU competence. This is an area where the EU and the Member States share competence and a subsidiarity test is therefore necessary.

The Committee believes it questionable whether the Commission's proposal complies with the subsidiarity principle since it represents a more extensive harmonisation of the rules on infringements of EU customs legislation and the related sanctions than is necessary to solve the genuine problems arising from differences in the application of sanctions by Member States. The Committee therefore finds it doubtful whether the proposal's aim of strengthening the common EU customs legislation can be better achieved through common EU rules on infringements of the customs legislation and, not least, on the related sanctions.

Signed: Eva Kjer Hansen, Chair of the European Affairs Committee