



TEXTS ADOPTED

P10_TA(2026)0294

Establishing the Single Market and Customs Programme for the period 2028-2034

Amendments adopted by the European Parliament on 16 September 2026 on the proposal for a regulation of the European Parliament and of the Council establishing the Single Market and Customs Programme for the period 2028-2034 and repealing Regulations (EU) 2021/444, (EU) 2021/690, (EU) 2021/785, (EU) 2021/847 and (EU) 2021/1077 (COM(2025)0590 - C10-0198/2025 - 2025/0590(COD))¹

(Ordinary legislative procedure: first reading)

¹ The matter was referred back for interinstitutional negotiations to the committee responsible, pursuant to Rule 60(4), fourth subparagraph (A10-0216/2026).

Amendment 1

Proposal for a regulation Recital 1

Text proposed by the Commission

(1) This Regulation lays down an indicative financial envelope for the ‘Single Market, and Customs Programme for the period 2028-2034’ (the ‘programme’). For the purpose of this Regulation, current prices are calculated by applying a fixed 2% deflator.

Amendment

(1) This Regulation lays down an indicative financial envelope for the ‘Single Market and Customs Programme for the period 2028-2034’ (the ‘programme’). ***That envelope should be implemented through a transparent and traceable programming structure, including a clear, publicly accessible breakdown of commitments and payments by programme component, by objective and by type of action.*** For the purpose of this Regulation, current prices are calculated by applying a fixed 2% deflator.

Amendment 2

Proposal for a regulation Recital 2

Text proposed by the Commission

(2) In a rapidly changing economic, social and geopolitical environment, recent experience has shown the need for a more flexible multiannual financial framework and Union spending programmes. To that effect, and in line with the objectives of this regulation, the funding should consider the evolving policy needs and Union’s priorities as identified in relevant documents published by the Commission, in Council conclusions and Parliament resolutions while ensuring sufficient predictability

Amendment

(2) In a rapidly changing economic, social and geopolitical environment, recent experience has shown the need for a more flexible multiannual financial framework and Union spending programmes. To that effect, and in line with the objectives of this regulation, ***the consolidation of the predecessor programmes into a single programme should primarily serve to simplify the administrative structure of the multiannual financial framework and to reduce the administrative***

for the budget implementation.

burden on implementing bodies and beneficiaries. The funding should consider the evolving policy needs and Union's priorities as identified in relevant documents published by the Commission, in Council conclusions and ***European*** Parliament resolutions while ensuring sufficient predictability for the budget implementation, ***without resulting in competition for funding between the distinct policy areas supported by this programme and ensuring that reallocation of resources does not weaken core enforcement capacities, in particular customs control and market surveillance.***

Amendment 3

Proposal for a regulation Recital 4

Text proposed by the Commission

(4) In accordance with Regulation (EU, Euratom) 2024/2509, Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council⁴, Council Regulations (EC, Euratom) No 2988/95⁵, (EC, Euratom) No 2185/96⁶ and (EU) 2017/1939⁷, the financial interests of the Union are to be protected through proportionate measures, including the prevention, detection, correction and investigation of irregularities ***and*** fraud, the recovery of funds lost, wrongly paid or incorrectly used and, where appropriate, the imposition of administrative sanctions. In accordance with Regulations (EU, Euratom) No

Amendment

(4) In accordance with Regulation (EU, Euratom) 2024/2509, Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council⁴, Council Regulations (EC, Euratom) No 2988/95⁵, (EC, Euratom) No 2185/96⁶ and (EU) 2017/1939⁷, the financial interests of the Union are to be protected through proportionate measures, including the prevention, detection, correction and investigation of irregularities, fraud, ***corruption as well as any types of conflict of interest and maladministration***, the recovery of funds lost, wrongly paid or incorrectly used and, where appropriate, the imposition

883/2013 and (EC, Euratom) No 2185/96, the European Anti-Fraud Office (OLAF) **may** carry out investigations, including on-the-spot checks and inspections, with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union. In accordance with Regulation (EU) 2017/1939, the European Public Prosecutor's Office (EPPO) **may** investigate and prosecute fraud and other illegal activities affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council⁸. In accordance with Regulation (EU, Euratom) 2024/2509, any person or entity receiving Union funds is to fully cooperate in the protection of the Union's financial interests, to grant the necessary rights and access to the Commission, OLAF, the EPPO and the European Court of Auditors and to ensure that any third parties involved in the implementation of Union funds grant equivalent rights.

⁴ Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013>

of administrative sanctions. In accordance with Regulations (EU, Euratom) No 883/2013 and (EC, Euratom) No 2185/96, the European Anti-Fraud Office (OLAF) **is empowered to** carry out investigations, including on-the-spot checks and inspections, with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union. In accordance with Regulation (EU) 2017/1939, the European Public Prosecutor's Office (EPPO) **is empowered to** investigate and prosecute fraud, **corruption** and other illegal activities affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council⁸. In accordance with Regulation (EU, Euratom) 2024/2509, any person or entity receiving Union funds is to fully cooperate in the protection of the Union's financial interests, to grant the necessary rights and access to the Commission, OLAF, the EPPO and the European Court of Auditors **(ECA)** and to ensure that any third parties involved in the implementation of Union funds grant equivalent rights.

⁴ Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013>

[/883/oj](#)).

⁵ Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ L 312, 23.12.95, p. 1, ELI: <http://data.europa.eu/eli/reg/1995/2988/oj>).

⁶ Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities (OJ L 292, 15.11.1996, p. 2, ELI: <http://data.europa.eu/eli/reg/1996/2185/oj>).

⁷ Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1, ELI: <http://data.europa.eu/eli/reg/2017/1939/oj>).

⁸ Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29, ELI: <http://data.europa.eu/eli/dir/2017/1371/oj>).

Amendment 4

Proposal for a regulation Recital 5

Text proposed by the Commission

(5) The programme is to be

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⁵ Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ L 312, 23.12.95, p. 1, ELI: <http://data.europa.eu/eli/reg/1995/2988/oj>).

⁶ Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities (OJ L 292, 15.11.1996, p. 2, ELI: <http://data.europa.eu/eli/reg/1996/2185/oj>).

⁷ Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1, ELI: <http://data.europa.eu/eli/reg/2017/1939/oj>).

⁸ Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29, ELI: <http://data.europa.eu/eli/dir/2017/1371/oj>).

Amendment

(5) The programme is to be

implemented in accordance with Regulation (EU, Euratom) 2025/XXXX of the European Parliament and of the Council⁹ ***establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities, including rules for ensuring a uniform application of the principles of ‘do no significant harm’ and gender equality referred to in Article 33(2), points (d) and (f), of Regulation (EU, Euratom) 2024/2509 respectively, the principles of preparedness and climate resilience by design, rules for monitoring and reporting on the performance of Union programmes and activities, rules for establishing a Union funding portal, rules for the evaluation of the programmes, as well as other horizontal provisions applicable to all Union programmes such as those on information, communication and visibility.***

⁹ Proposal for a Regulation - EUR-Lex - 52025PC0545 - EN - EUR-Lex (europa.eu), currently under negotiations - .Regulation (EU, Euratom) 2025/... of the European Parliament and of the Council of ... on ... (OJ, L, ..., ELI:...) [insert date, full title and publication references of this Regulation].-

implemented in accordance with ***the provisions, rules and objectives defined in*** Regulation (EU, Euratom) 2025/XXXX of the European Parliament and of the Council⁹ ***(the ‘Performance Regulation’)***.

⁹ Proposal for a Regulation - EUR-Lex - 52025PC0545 - EN - EUR-Lex (europa.eu), currently under negotiations - .Regulation (EU, Euratom) 2025/... of the European Parliament and of the Council of ... on ... (OJ, L, ..., ELI:...) [insert date, full title and publication references of this Regulation].-

Amendment 5

Proposal for a regulation Recital 7

Text proposed by the Commission

(7) The Single Market is governed by the fundamental principles of free movement of goods, services, people, and capital and has been a major contributor to growth, competitiveness and employment. A well-functioning and safeguarded Single Market is a prerequisite for a competitive, safe and secure Union economy **and** for advancing the Savings and Investments Union. As stressed by the new approach proposed by the Single Market Strategy, more action is needed to address the barriers, stimulate reforms, reduce fragmentation and complete the Single Market, especially in the context of new global **challenges**. **This** has been and will continue to be reinforced by an effective cohesion policy as an additional key condition for the success of the Single Market. The Member States and the Commission share the responsibility for enforcing Union law to ensure compliance with Single Market rules and to protect people's **and** businesses' rights. The Union-level responsibility combines three main aspects: removal of barriers, collaboration between Member States, and corrective implementation and enforcement actions and stimulating reforms. Barriers such as knowledge and data gaps, **and gold plating** are obstacles for citizens, consumers, businesses, investors, economic operators to access and operate within the Single Market. Capacity building, administrative and operational cooperation, including digital cooperation, and integration among Member

Amendment

(7) The Single Market is governed by the fundamental principles of free movement of goods, services, people, and capital and has been a major contributor to growth, competitiveness and employment. A well-functioning and safeguarded Single Market is a prerequisite for a competitive, safe, **resilient, sustainable** and secure Union economy **as well as** for advancing the Savings and Investments Union. As stressed by the new approach proposed by the Single Market Strategy, more action is needed to address the **unjustified** barriers, stimulate reforms, reduce fragmentation and complete the Single Market, especially in the context of new global **challenges**. **Deepening of the EU Single Market should contribute to upward convergence, social cohesion and ensuring a high level of environmental, consumer, safety, social and labour standards and rights**. **This** has been and will continue to be reinforced by an effective cohesion policy as an additional key condition for the success of the Single Market. The Member States, **local and regional authorities, where relevant**, and the Commission share the responsibility for enforcing Union law to ensure compliance with Single Market rules and to protect people's, businesses' **and workers'** rights. The Union-level responsibility combines three main aspects: removal of barriers, collaboration between Member States, **across all levels**, and corrective implementation and enforcement actions and

States and between Member States and the Commission remain suboptimal and could be reinforced to improve efficiency and a level-playing field. ***Low efficiency and lack of flexibility in rulemaking, standard setting and enforcement may hamper their adaptability.*** There is a need to combine the infrastructure accompanying and enabling the lifting of internal barriers and the infrastructure protecting the external borders of the Single Market.

stimulating reforms. Barriers such as ***access to information and knowledge and data gaps, administrative complexity and regulatory fragmentation*** are obstacles for citizens, consumers, businesses, investors, economic operators to access and operate within the Single Market. Capacity building, administrative and operational cooperation, including digital cooperation, and integration among Member States, ***across all levels***, and between Member States and the Commission remain suboptimal and could be reinforced to improve efficiency and a level-playing field ***as well as the consumer protection.*** ***According to the 2026 Single Market report only 20.6 % of the EU Single Market procedures are fully online for cross-border procedures, which adds unnecessary administrative burden on citizens, entrepreneurs and businesses in particular micro-companies and small and medium-sized enterprises (SMEs) to fully benefit from the Single Market.*** There is a need to combine the infrastructure accompanying and enabling the lifting of internal barriers and the infrastructure protecting the external borders of the Single Market.

Amendment 6
Proposal for a regulation
Recital 8

Text proposed by the Commission

(8) Under the **multiannual financial framework** for the years 2021 to 2027 laid down in

Amendment

(8) Under the multiannual financial framework for the years 2021 to 2027 laid down in Council

Council Regulation (EU, Euratom) 2020/2093¹¹, the Single Market Programme ('SMP') established by Regulation (EU) 2021/690 of the European Parliament and of the Council¹² supports the design, implementation and enforcement of Union legislation underpinning the proper functioning of the Single Market, so that it can reach its full potential. The Customs programme established by Regulation (EU) 2021/444 of the European Parliament and of the Council¹³ and the Fiscalis programme established by Regulation (EU) 2021/847 of the European Parliament and of the Council¹⁴ accompany the customs and tax policies in the Union by supporting Union level digital solutions for customs and taxation, project based collaborative activities as well as human competency building activities. In addition, the Customs Control Equipment Instrument established as part of the Integrated Border Management Fund by Regulation (EU) 2021/1077 of the European Parliament and of the Council¹⁵, contributes to increasing the efficient and effective customs controls, essential for the facilitation of legitimate trade, while ensuring sufficient level of protection at the external borders. The Union Anti-Fraud Programme ('UAFP') established by Regulation (EU) 2021/785 of the European Parliament and of the Council¹⁶ funds actions which aim to prevent and combat fraud, corruption and other illegal activities such as money-laundering, affecting the Union's financial interests and to foster Member States' cooperation in this field among one another and

Regulation (EU, Euratom) 2020/2093¹¹, the Single Market Programme ('SMP') established by Regulation (EU) 2021/690 of the European Parliament and of the Council¹² supports the design, implementation and enforcement of Union legislation underpinning the proper functioning of the Single Market, so that it can reach its full potential. The Customs programme established by Regulation (EU) 2021/444 of the European Parliament and of the Council¹³ and the Fiscalis programme established by Regulation (EU) 2021/847 of the European Parliament and of the Council¹⁴ accompany the customs and tax policies in the Union by supporting Union level digital solutions for customs and taxation, **which are essential for the effective implementation of Union law**, project based collaborative activities as well as human competency building activities. In addition, the Customs Control Equipment Instrument established as part of the Integrated Border Management Fund by Regulation (EU) 2021/1077 of the European Parliament and of the Council¹⁵, contributes to increasing the efficient and effective customs controls, essential for the facilitation of legitimate trade, while ensuring sufficient level of protection at the external borders. The Union Anti-Fraud Programme ('UAFP') established by Regulation (EU) 2021/785 of the European Parliament and of the Council¹⁶ funds actions which aim to prevent and combat fraud, corruption and other illegal activities such as money-laundering, affecting the Union's financial interests and to foster

with the Commission.

¹¹ Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027 (OJ L 433I, 22.12.2020, p. 11, ELI: <http://data.europa.eu/eli/reg/2020/2093/oj>).

¹² Regulation (EU) 2021/690 of the European Parliament and of the Council of 28 April 2021 establishing a programme for the internal market, competitiveness of enterprises, including small and medium-sized enterprises, the area of plants, animals, food and feed, and European statistics (Single Market Programme) and repealing Regulations (EU) No 99/2013, (EU) No 1287/2013, (EU) No 254/2014 and (EU) No 652/2014 (OJ L 153, 3.5.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/690/oj>).

¹³ Regulation (EU) 2021/444 of the European Parliament and of the Council of 11 March 2021 establishing the Customs programme for cooperation in the field of customs (OJ L 87, 15.3.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/444/oj>).

¹⁴ Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013 (OJ L 188, 28.5.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/847/oj>).

Member States' cooperation in this field among one another and with the Commission.

¹¹ Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027 (OJ L 433I, 22.12.2020, p. 11, ELI: <http://data.europa.eu/eli/reg/2020/2093/oj>).

¹² Regulation (EU) 2021/690 of the European Parliament and of the Council of 28 April 2021 establishing a programme for the internal market, competitiveness of enterprises, including small and medium-sized enterprises, the area of plants, animals, food and feed, and European statistics (Single Market Programme) and repealing Regulations (EU) No 99/2013, (EU) No 1287/2013, (EU) No 254/2014 and (EU) No 652/2014 (OJ L 153, 3.5.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/690/oj>).

¹³ Regulation (EU) 2021/444 of the European Parliament and of the Council of 11 March 2021 establishing the Customs programme for cooperation in the field of customs (OJ L 87, 15.3.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/444/oj>).

¹⁴ Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013 (OJ L 188, 28.5.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/847/oj>).

¹⁵ Regulation (EU) 2021/1077 of the European Parliament and of the Council of 24 June 2021 establishing, as part of the Integrated Border Management Fund, the instrument for financial support for customs control equipment (OJ L 234, 2.7.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/1077/oj>).

¹⁶ Regulation (EU) 2021/785 of the European Parliament and of the Council of 29 April 2021 establishing the Union Anti-Fraud Programme and repealing Regulation (EU) No 250/2014 (OJ L 172, 17.5.2021, p. 110, ELI: <http://data.europa.eu/eli/reg/2021/785/oj>).

¹⁵ Regulation (EU) 2021/1077 of the European Parliament and of the Council of 24 June 2021 establishing, as part of the Integrated Border Management Fund, the instrument for financial support for customs control equipment (OJ L 234, 2.7.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/1077/oj>).

¹⁶ Regulation (EU) 2021/785 of the European Parliament and of the Council of 29 April 2021 establishing the Union Anti-Fraud Programme and repealing Regulation (EU) No 250/2014 (OJ L 172, 17.5.2021, p. 110, ELI: <http://data.europa.eu/eli/reg/2021/785/oj>).

Amendment 7

Proposal for a regulation Recital 9

Text proposed by the Commission

(9) With economic and security uncertainty caused by geopolitical challenges and trade tensions, the Single Market is our anchor for stability and resilience. Those challenges require a collective and coordinated Union response considering their scale and the high levels of interdependence among Member States and regions. In addition, **an adequate** level of protection and resulting benefits for citizens, consumers, investors and businesses could not be achieved solely through actions at national level, nor could it generate economies of scale, especially given the cross-border nature of those benefits.

Amendment

(9) With economic and security uncertainty caused by **multitude of** geopolitical challenges, **including external shocks, strategic dependencies, climate change, security risks** and trade tensions, the Single Market is our anchor for stability and resilience. **At the same time, as global competition is intensifying and technological development accelerating at rapid speed, the internal market is facing critical challenges on several fronts, including in digital markets, the rapid development of e-commerce with the rise of uncompliant and illegal imported goods, trade distortions, a rise in fraud and**

illegal activities. Those challenges require a collective and coordinated Union response considering their scale and the high levels of interdependence among Member States and regions. In addition, **a high** level of protection and resulting benefits for citizens, consumers, investors and businesses could not be achieved solely through actions at national level, nor could it generate economies of scale, especially given the cross-border nature of those benefits.

Amendment 8

Proposal for a regulation Recital 9 a (new)

Text proposed by the Commission

Amendment

(9a) Safeguarding the Single Market and Customs Union from fraud and illegal activities affecting the financial interests of the Union is a key objective of the programme. Article 325 of the Treaty on the Functioning of the European Union (TFEU) establishes shared responsibility between the Union and the Member States to counter fraud and any other illegal activities affecting the financial interests of the Union. Protecting the financial interests of the Union should cover all aspects of the Union budget, on both the revenue and expenditure sides. VAT fraud has a substantial negative impact on both the Union and Member States' revenue and distorts competition in the Single Market. The ECA, the OLAF

and EPPA have repeatedly identified VAT fraud as one of the most significant sources of losses to Union budget and to the Union's own resources. Hence, in the context of the ongoing review of the Union anti-fraud architecture, the programme should continue supporting Member States in improving fraud detection, irregularity reporting and cooperation with investigate authorities.

Amendment 9

Proposal for a regulation Recital 10

Text proposed by the Commission

(10) Union funding is required to enable the Commission to meet legal obligations of the Union that cannot be delegated to Member States, ensuring obligations under Union law are fulfilled, in particular in the areas of customs, market surveillance, product **conformity**, consumer protection, financial services, standard setting, competition policy, the provision of European statistics, taxation and anti-fraud.

Amendment

(10) Union funding is required to enable the Commission to meet legal obligations of the Union that cannot be delegated to Member States, ensuring obligations under Union law are fulfilled, in particular in the areas of customs, market surveillance, product **safety and compliance, including the products sold online**, consumer protection, financial services, standard setting, competition policy, the provision of European statistics, taxation and anti-fraud **as well as the digital economy**.

Amendment 10

Proposal for a regulation Recital 11

Text proposed by the Commission

(11) It is therefore appropriate to establish a programme to

Amendment

(11) It is therefore appropriate to establish a programme to

enhance **and deepen** the functioning of the Single Market and a strong Customs Union and to protect the financial and economic interests of the Union and the Member States, with a design fostering flexibility, **simplification and** synergies, and supporting the horizontal policy mainstreaming priorities including what is set out in Regulation (EU, Euratom) 2025/XXXX of the European Parliament and of the Council¹⁷ establishing a budget expenditure tracking and performance framework and other horizontal rules for the Union programmes and activities. The following four programmes should therefore be merged in one single programme: parts of the Single Market Programme, excluding the **small and medium-sized enterprises** and food and feed strands, the Customs programme, including the Customs Control Equipment Instrument type interventions, the Fiscalis programme and the Union Anti-Fraud programme. A continuous and agile funding should be ensured in the areas of the Single Market, customs, taxation and anti-fraud, including funding for cooperation between national administrations encompassing activities such as streamlining administrative processes, harmonising rules across Member States, or facilitating quicker responses to evolving challenges with a comprehensive preparedness and crisis-response framework.

deepen and enhance the functioning of the Single Market and a strong Customs Union and to protect the financial and economic interests of the Union and the Member States, **and strengthen the Union's strategic autonomy**, with a design fostering **European added value and** flexibility, **streamlining and creating** synergies, **while ensuring a high level of predictability, transparency and accountability, as well as adequate funding safeguards for core policy objectives, legal obligations and mandatory systems**, and supporting the horizontal policy mainstreaming priorities including what is set out in **the Performance** Regulation. **In addition, in light of the ECA's findings showing that EU budget flexibility instruments were often activated without adequate analysis or documentation, that their use reduced the visibility of reallocations and that limitations in their designed contributed to early depletion in the Multiannual Financial Framework (MFF) 2021-2027, it is critical that the programme flexibility is utilised responsibly, with sound and long-term financial management, transparency and clear prioritisation criteria at the core.** The following four programmes should therefore be merged in one single programme: parts of the Single Market Programme, excluding the **SMEs** and food and feed strands, the Customs programme, including the Customs Control Equipment Instrument type interventions,

the Fiscalis programme and the Union Anti-Fraud programme.
The Commission should report annually to the European Parliament on the use of flexibility provisions and the reasons for any reallocation. A continuous, ***predictable*** and agile funding should be ensured in the areas of the Single Market, customs, taxation, ***including for combating VAT fraud and other tax fraud, tax evasion and tax avoidance***, and anti-fraud, including funding ***support for the functioning of the EU anti-fraud architecture and*** for cooperation between national administrations encompassing activities such as ***improving anti-fraud information, detection and reporting exchange***, streamlining administrative processes, harmonising rules across Member States, or facilitating quicker responses to evolving challenges with a comprehensive preparedness and crisis-response framework ***or developing new anti-fraud analytical or data-mining tools.***

¹⁷ Proposal for a Regulation - EUR-Lex - 52025PC0545 - EN - EUR-Lex (europa.eu), currently under negotiations - .Regulation (EU, Euratom) 2025/... of the European Parliament and of the Council of ... on ... (OJ, L, ..., ELI:...) [insert date, full title and publication references of this Regulation].-

Proposal for a regulation

Recital 12

Text proposed by the Commission

(12) In this regard, the programme should enable the implementation of the following generic types of actions: (a) digital capacity building, development and operation of centralised and decentralised European electronic systems and digital solutions, implementation tools and data; (b) support to policy, regulatory and enforcement work, for example, through studies, communication, impact assessment, evaluation and simplification proposals; (c) collaboration and cooperation between Member States, the Commission, Union agencies and national authorities and with stakeholders; (d) administrative and operational/technical capacity building, including purchase, maintenance, upgrade of equipment – notably customs control equipment – infrastructure and related costs; (e) human competency building; (f) joint tools, methods, data and statistics to support policy making (g) other actions to achieve the general and specific objectives, such as innovation, testing.

Amendment

(12) In this regard, the programme should enable the implementation of the following generic types of actions: (a) digital capacity building **and analysis tools**, development and operation of centralised and decentralised European electronic systems and digital solutions, implementation tools and data; (b) support to policy, regulatory and enforcement work, for example, through studies, communication, **capacity building**, impact assessment, evaluation and simplification proposals; (c) collaboration and cooperation between Member States, the Commission, Union agencies, **bodies** and national, **regional and local** authorities and with stakeholders, **including social partners, the civil society organisations and academia**; (d) administrative and operational/technical capacity building, including purchase, maintenance, upgrade of equipment – notably customs control equipment – infrastructure and related costs; (e) human **capacity and** competency building; (f) joint tools, methods, data and statistics to support policy making **and anti-fraud investigations**; (g) other actions to achieve the general and specific objectives, such as innovation, testing. **Those solutions should be interoperable with national systems.**

Amendment 12

Proposal for a regulation Recital 12 a (new)

Text proposed by the Commission

Amendment

(12a) In accordance with the objectives set out in the 2030 Consumer Agenda, which aims to empower consumers for the green and digital transitions while ensuring a high level of consumer protection across the Union, the programme should contribute to strengthening consumer resilience, trust, and participation in a fair and sustainable internal market. In particular, the programme should support actions that enhance consumers' access to reliable information, promote sustainable consumption patterns, and address vulnerabilities exacerbated by digitalisation.

Amendment 13

Proposal for a regulation Recital 13

Text proposed by the Commission

Amendment

(13) In light of the growing digitalisation of the economy and society, there is an increasing need for citizens, consumers, investors, economic operators, businesses, and public administrations to have timely, accurate and accessible information **and** advice **on** the functioning of the Single Market and their rights and obligations under Union law. Furthermore, reinforced cooperation and

(13) In light of the growing digitalisation of the economy and society, there is an increasing need for citizens, consumers, investors, economic operators, businesses, and public administrations to have timely, accurate and accessible information, advice **and direct support and services concerning** the functioning of the Single Market and their rights and obligations under Union law.

integration to ensure digitally enabled, seamless implementation, consistent and effective enforcement across the Union and to prevent barriers and limitations hindering the proper functioning of the Single Market, taxation, anti-fraud policies and the Customs Union should be enabled. Union authorities and bodies should maintain effective rulemaking, standard setting, as well as implementation and enforcement of Union law in the face of changing circumstances and to ensure enforcement of restrictive measures in the management of Union funds.

Furthermore, reinforced cooperation and integration to ensure digitally enabled, seamless implementation, consistent and effective enforcement across the Union and to prevent barriers and limitations hindering the proper functioning of the Single Market, taxation ***cooperation, tax fraud prevention, anti-fraud reporting, investigations and policies and the Customs Union, as well as to ensure high level of consumer protection, including online, and enforcement of EU citizens' digital rights***, should be enabled. Union authorities and bodies should maintain effective rulemaking, standard setting, as well as implementation and enforcement of Union law in the face of changing circumstances and to ensure enforcement of restrictive measures in the management of Union funds.

Amendment 14

Proposal for a regulation Recital 14

Text proposed by the Commission

(14) The programme should therefore further improve the functioning of the Single Market, including the external dimension, protect and empower citizens, consumers and businesses. That should be achieved by developing, implementing and enforcing Union law, offering digital tools and solutions, facilitating market access and public procurement, ensuring resilience, management of emergencies and security threats or crisis, standard setting, and supporting the development

Amendment

(14) The programme should therefore further improve the functioning of the Single Market, including the external dimension, protect and empower citizens, consumers and businesses. That should be achieved by developing, implementing and enforcing Union law, offering digital tools and solutions, facilitating market access and public procurement, ensuring resilience, management of emergencies and security threats or crisis, standard setting, and supporting the development

of the Union regulatory framework. The programme's actions should cover the areas of intellectual property rights, company law, anti-money laundering, and contract law, and **by ensuring** a high level of consumer protection, including protection of passenger rights, and market surveillance, financial literacy, the free movement of capital and financial services, effective and efficient competition enforcement, customs, anti-fraud, effective and efficient enforcement of Union restrictive measures and taxation. The programme should also enhance cooperation between the competent authorities of Member States **and** the Commission, in particular cooperation and increased synergies between various national authorities, including national enforcement bodies, as well as cooperation between Member States, the Commission and third countries, including by providing digital solutions to improve information sharing among national authorities and with relevant stakeholders. It should allow to develop, produce and disseminate high-quality, comparable, timely and reliable European statistics. There is a need to implement cohesive digital solutions that facilitate and simplify doing business in the Union and with third countries and seize opportunities offered by the Single Market and Customs Union for citizens, consumers, investors and businesses, while **respecting** the Union's climate objectives. Union coordinated platforms ensure cooperation among Member State's authorities reducing fragmentation and duplication of

of the Union regulatory framework. The programme's actions should cover the areas of intellectual property rights, company law, anti-money laundering, **the protection of Union financial interests**, and contract law, and **ensure** a high level of consumer protection, including **online, and** protection of passenger rights, and market surveillance, financial **and digital** literacy, the free movement of capital and financial services, effective and efficient competition enforcement, customs, anti-fraud, effective and efficient enforcement of Union restrictive measures and taxation. The programme should also enhance cooperation between the competent authorities of Member States, the Commission, **and relevant Union agencies and bodies, such as OLAF and EPPO**, in particular cooperation and increased synergies between various national, **regional and local** authorities, including national enforcement bodies, as well as cooperation between **all levels of government of** Member States, the Commission and third countries, including by providing digital solutions to improve information sharing among national authorities and with relevant stakeholders, **and to ensure Union sovereignty**. It should allow to develop, produce and disseminate high-quality, comparable, timely and reliable European statistics **and promote research and independent impact assessments**. There is a need to implement cohesive digital solutions that facilitate and simplify doing business in the Union and with third countries and seize opportunities offered by

efforts. Digital implementation tools reduce administrative burdens **and create** transparency. Different tools are designed to create synergies that facilitate and simplify doing business in the Union and in their international trade operations, enhancing day-to-day efficiency for businesses, fostering greater economic integration and drive innovation throughout the Union.

the Single Market and Customs Union for citizens, consumers, investors and businesses, while **facilitating the achievement of** the Union's climate objectives **and commitments**. Union coordinated platforms ensure cooperation among Member State's authorities, **and regional and local ones where relevant**, reducing fragmentation and duplication of efforts. Digital implementation tools reduce **unnecessary** administrative burdens, **improve** transparency **and protect the financial interests of the Union**. Different tools are designed to create synergies that facilitate and simplify doing business in the Union and in their international trade operations, enhancing **market access, competition and** day-to-day efficiency for businesses, **investors and consumers**, fostering greater economic integration and drive innovation throughout the Union.

Amendment 15

Proposal for a regulation Recital 15

Text proposed by the Commission

(15) European statistics are essential, as they underpin the design, monitoring and evaluation of all Union policies and empower all members of society to make informed decisions and to actively participate in the democratic process. Relevant and comparable official European statistics should be produced and disseminated to provide valuable insights and address knowledge gaps, allowing citizens,

Amendment

(15) **Reliable and comparable** European statistics are essential, as they underpin the design, monitoring and evaluation of all Union policies and empower all members of society to make informed decisions and to actively participate in the democratic process. Relevant, **high-quality, accurate**, and comparable official European statistics should be produced and disseminated, **in a timely manner**, to provide

consumers, investors and businesses to benefit fully from the Single Market. In view of its horizontal character, the legal framework for the development, production and dissemination of European statistics established by Regulation (EC) No 223/2009 of the European Parliament and of the Council¹⁸ is subject to specific requirements, and in particular those laid down in that Regulation, with regard to respect for statistical principles, as well as the functioning of the European Statistical System and its governance, including the role and tasks assigned to the European Statistical System Committee and to the Commission (Eurostat), and the establishment and implementation of the programming of the statistical activities.

¹⁸ Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision

valuable insights and address knowledge gaps, allowing citizens, consumers, investors and businesses to benefit fully from the Single Market. ***Funding should support the production of high-quality European statistics, modernising statistical systems, promoting statistical innovation and integrating digital tools to improve accuracy and speed.*** In view of its horizontal character, the legal framework for the development, production and dissemination of European statistics established by Regulation (EC) No 223/2009 of the European Parliament and of the Council¹⁸ is subject to specific requirements, and in particular those laid down in that Regulation, with regard to respect for statistical principles, as well as the functioning of the European Statistical System and its governance, including the role and tasks assigned to the European Statistical System Committee and to the Commission (Eurostat), and the establishment and implementation of the programming of the statistical activities.

¹⁸ Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision

89/382/EEC, Euratom
establishing a Committee on the
Statistical Programmes of the
European Communities (OJ L 87,
31.3.2009, p. 164, ELI:
<http://data.europa.eu/eli/reg/2009/223/oj>).

89/382/EEC, Euratom
establishing a Committee on the
Statistical Programmes of the
European Communities (OJ L 87,
31.3.2009, p. 164, ELI:
<http://data.europa.eu/eli/reg/2009/223/oj>).

Amendment 16

Proposal for a regulation Recital 16

Text proposed by the Commission

(16) The programme should ensure that the interests of consumers, including the end users of financial services, are represented at the Union level so that developments in the Single Market also respond to their needs and foster investor trust in the Single Market.

Amendment

(16) The programme should ensure that the interests of consumers, including the end users of financial services, are represented at the Union level so that developments in the Single Market also respond to their needs and foster **consumer and** investor trust in the Single Market.

Amendment 17

Proposal for a regulation Recital 17

Text proposed by the Commission

(17) The programme aims to foster consumer and investor trust in the Single Market and the Customs Union by ensuring a high-level of consumer protection, including the protection of passengers, product safety and consumer empowerment, thereby enabling consumers to fully benefit from the Single Market and to contribute to a competitive, innovative, and dynamic Single Market. The programme should **safeguard** consumers' safety and rights as

Amendment

(17) The programme aims to foster **business**, consumer and investor trust in the Single Market and the Customs Union by ensuring **regulatory streamlining, efficient processes and** a high-level of consumer protection, including the protection of passengers **and consumers online**, product safety and consumer empowerment **and education**, thereby enabling consumers to fully benefit from the Single Market **and their rights** and to

well as their legal and economic interests through concrete and effective measures which support, supplement and monitor the policy implemented by the Member States. Moreover, consumers should be empowered and encouraged to make sustainable and informed choices. It is necessary to ensure that consumer protection, rights and product safety requirements are effectively implemented, uniformly enforced, and consistently upheld across the Union, thereby contributing to the creation of a level-playing field for consumers, investors and businesses. Consumer organisations at both national and Union-level play a crucial role in promoting the interests of consumers, representing the interests of consumers in policy making, providing independent advice, raising awareness, and supporting consumers, in particular in-court and out-of-court in dispute resolution and in helping them understand and exercise their rights effectively. The programme should strengthen the role and capacity of consumer organisations and European Consumer Centres to enable them to offer tailored guidance and advice to individual consumers. Furthermore, the programme should support cooperation between national competent authorities, including those entrusted with the enforcement of consumer law and operating in accordance with Regulation (EU) 2017/2394 and those carrying out enforcement tasks with regard to passenger rights in accordance with Regulation (EU) 2021/782, Regulation (EU) No 181/2011, Regulation (EU) No 1177/2010,

contribute to a competitive, innovative, and dynamic Single Market. The programme should ***promote*** consumers' safety and rights, ***their financial interests and integrity, including online***, as well as their legal and economic interests through concrete and effective measures which support, supplement and monitor the policy implemented by the Member States. Moreover, consumers should be empowered and encouraged to make sustainable and informed choices, ***exercise their rights for repair as set out in Directive 2024/1799, and assistance given to competent authorities in enforcing the provisions under Directive 2005/29/EC***. It is necessary to ensure that consumer protection, rights and product safety requirements are effectively implemented, uniformly enforced, and consistently upheld across the Union, thereby contributing to the creation of a level-playing field for consumers, investors and businesses. Consumer organisations at both national and Union-level play a crucial role in promoting the interests of consumers, representing the interests of consumers in policy making, providing independent advice, raising awareness, and supporting consumers, in particular in-court and out-of-court in dispute resolution and in helping them understand and exercise their rights effectively. The programme should strengthen the role and capacity of consumer organisations and European Consumer Centres to enable them to offer tailored guidance and advice to individual consumers. Furthermore, the programme should support

Regulation (EC) No 261/2004 and Regulation (EC) No 1107/2006. Capacity building measures are required to adapt investigation techniques and enforcement tools to the technological developments, such as the use of artificial intelligence. Measures are also necessary to strengthen the capacity of, and cooperation between market surveillance authorities responsible for monitoring product safety, notably through the Union's Safety Gate Rapid Alert System for dangerous products operating in accordance with Regulation (EU) 2023/988 of the European Parliament and of the Council¹⁹ and the Information and Communication System for Market Surveillance (ICSMS) under Regulation (EU) 2019/1020 of the European Parliament and of the Council²⁰ .

¹⁹ Regulation (EU) 2023/988 of the European Parliament and of the Council of 10 May 2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council and Directive (EU) 2020/1828 of the European Parliament and the Council, and repealing Directive 2001/95/EC of the European Parliament and of the Council and Council Directive

cooperation between national competent authorities, including those entrusted with the enforcement of consumer law and operating in accordance with Regulation (EU) 2017/2394 and those carrying out enforcement tasks with regard to passenger rights in accordance with Regulation (EU) 2021/782, Regulation (EU) No 181/2011, Regulation (EU) No 1177/2010, Regulation (EC) No 261/2004 and Regulation (EC) No 1107/2006. Capacity building measures are required to adapt investigation techniques and enforcement tools to the technological developments, such as the use of artificial intelligence. Measures are also necessary to strengthen the capacity of, and cooperation between market surveillance authorities responsible for monitoring product safety, notably through the Union's Safety Gate Rapid Alert System for dangerous products operating in accordance with Regulation (EU) 2023/988 of the European Parliament and of the Council¹⁹ and the Information and Communication System for Market Surveillance (ICSMS) under Regulation (EU) 2019/1020 of the European Parliament and of the Council²⁰ .

¹⁹ Regulation (EU) 2023/988 of the European Parliament and of the Council of 10 May 2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council and Directive (EU) 2020/1828 of the European Parliament and the Council, and repealing Directive 2001/95/EC of the European Parliament and of the Council and Council Directive

87/357/EEC (OJ L 135, 23.5.2023, p. 1, ELI:
<http://data.europa.eu/eli/reg/2023/988/oj>).

²⁰ Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019 on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011.

87/357/EEC (OJ L 135, 23.5.2023, p. 1, ELI:
<http://data.europa.eu/eli/reg/2023/988/oj>).

²⁰ Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019 on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011.

Amendment 18

Proposal for a regulation Recital 18

Text proposed by the Commission

(18) Activities in market surveillance are instrumental in meeting the objectives of Regulation (EU) 2019/1020 of the European Parliament and of the Council²¹ and other Union legal acts requiring the Commission to recognise accreditation bodies and support networks. Such activities should improve the cooperation between Member States and support the harmonisation of ways of working and e-commerce surveillance. Market surveillance activities contribute to protecting competitiveness of Union businesses, consumer safety and facilitate cross-border collaboration and sharing of expertise. Market surveillance ensures that non-food products **on** the Union market do not endanger Union consumers and workers. It also ensures the protection of other public interests such as environmental protection and climate action, security and fairness in trade.

Amendment

(18) Activities in market surveillance are instrumental in meeting the objectives of Regulation (EU) 2019/1020 of the European Parliament and of the Council²¹ and other Union legal acts requiring the Commission to recognise accreditation bodies and support networks. Such activities should improve the cooperation between Member States and support the harmonisation of ways of working and e-commerce surveillance. Market surveillance activities contribute to protecting competitiveness of Union businesses, consumer safety and facilitate cross-border collaboration and sharing of expertise. Market surveillance ensures that non-food products **produced in or imported to** the Union market do not endanger Union consumers and workers. It also ensures the protection of other public interests such as environmental protection and climate action, security and

Market surveillance has an important role to play in helping the EU delivering its Green Deal agenda, for example by ensuring that prohibitions and restrictions related to sustainability are properly implemented on imported products. The governance of the Single Market could be improved to address structural problems in the area of standardisation, conformity assessment and market surveillance. The Single Market Strategy proposes to take effective action to increase product compliance by tapping into synergies with capacities of the EU and national customs and market surveillance authorities and **potentially** establishing an EU Market Surveillance Authority.

fairness in trade. Market surveillance has an important role to play in helping the EU delivering its Green Deal agenda, for example by ensuring that prohibitions and restrictions related to sustainability are properly implemented on imported products. The governance of the Single Market could be improved to address structural problems in the area of standardisation, conformity assessment and market surveillance. The Single Market Strategy proposes to take effective action to increase product compliance by tapping into synergies with capacities of the EU and national customs and market surveillance authorities and establishing an EU Market Surveillance Authority. ***In the context of the implementation of the new Union Customs Code, enhanced cooperation and systematic sharing of information between customs authorities and market surveillance authorities facilitated by the EU Customs Data Hub can significantly strengthen the enforcement of Union legislation and well-functioning of the internal market, in particular in relation to the inflow of non-compliant low value packages from third countries via e-commerce.***

²¹ Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019 on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011 (OJ L 169, 25.6.2019, p. 1, ELI:

²¹ Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019 on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011 (OJ L 169, 25.6.2019, p. 1, ELI:

<http://data.europa.eu/eli/reg/2019/1020/oj>).

<http://data.europa.eu/eli/reg/2019/1020/oj>).

Amendment 19

Proposal for a regulation Recital 19

Text proposed by the Commission

(19) European standards play **a pivotal** role in fostering harmonisation across the Union and supporting key policy objectives. It is essential to ensure Union interests are represented in international standardisation landscape. Harmonisation of standards and digital regulation can address the fragmentation in Union rulemaking and enforcement as a barrier to a well-functioning Single Market. The programme should deliver stronger coordination mechanisms, harmonised regulatory standards, and enhanced Union-level oversight.

Amendment

(19) European standards play **an important** role in **supporting a well-functioning Single Market**, fostering harmonisation across the Union and supporting key policy objectives. It is essential to ensure Union interests are represented **and promoted** in international standardisation landscape, **while also enabling the participation of all relevant stakeholders**. Harmonisation of standards and digital regulation can address the fragmentation in Union rulemaking and enforcement as a barrier to a well-functioning Single Market. The programme should deliver stronger coordination mechanisms, harmonised regulatory standards, and enhanced Union-level oversight.

Amendment 20

Proposal for a regulation Recital 19 a (new)

Text proposed by the Commission

Amendment

(19a) To ensure that European standards reflect the public interest and Union policy objectives, the programme should provide stable and multi-annual funding to the European stakeholder

organisations representing consumers, SMEs, environmental interests, and social interests in the standardisation process, as identified in Annex III to Regulation (EU) No 1025/2012. This funding is essential to allow these organisations to maintain the high-level technical expertise necessary to effectively participate in the work of the European and international standardisation organisations.

Amendment 21

Proposal for a regulation Recital 20

Text proposed by the Commission

(20) The ***Treaty on the Functioning of the European Union*** (TFEU) includes a system of rules ensuring that competition is not distorted in the internal market and provides that the Union has exclusive competence in establishing competition rules. The programme should contribute to the Union's competition policy and, in particular, tackle the significant ***implications for competition and the functioning of the Single Market*** resulting from the clean, just, competitive and digital transition of the economy and business environment. Using the right technology and skills to monitor markets, collect, process and analyse information more effectively is crucial for strengthening and speeding up the enforcement of competition rules. Those technologies should modernise competition policy and

Amendment

(20) The TFEU includes a system of rules ensuring that competition is not distorted in the internal market and provides that the Union has exclusive competence in establishing competition rules. The programme should contribute to the Union's competition policy and ***the well-functioning of the Single Market***, in particular ***effectively*** tackle the significant ***challenges*** resulting from the ***global market developments and the digitalisation, and fostering a*** clean, just, competitive and digital transition of the economy and business environment. Using the right technology and skills to monitor markets, collect, process and analyse information more effectively is crucial for strengthening and speeding up the enforcement of competition rules ***and for ensuring their effective and consistent***

help to enhance the analysis and assessment of market developments. It is also essential that the programme supports networks, reinforces cooperation with national authorities and courts, strengthens international cooperation, and ensures an outreach to a wider group of stakeholders in communicating and explaining the rights, benefits and obligations of the Union's competition policy. The programme should contribute to fair competition and a level playing field, including at global level, and empower businesses, **and** consumers to reap the benefits of the Single Market. Overall, that should also contribute to achieving the significant macroeconomic impacts of effective Union competition enforcement.

application throughout the Union. Those technologies should modernise competition policy and help to enhance the analysis and assessment of market developments **including through the development and deployment of common or interoperable digital tools, secure data-sharing systems and harmonised analytical methodologies.** It is also essential that the programme supports networks, reinforces cooperation with national authorities and courts, strengthens international cooperation, and ensures an outreach to a wider group of stakeholders in communicating and explaining the rights, benefits and obligations of the Union's competition policy. The programme should contribute to fair competition and a level playing field, including at global level, and empower businesses, **support productivity and enable** consumers to reap the **full** benefits of the Single Market. **In that regard, the programme should support cooperation between competition authorities and other sectoral regulators, including in data protection and digital areas, to prevent data-related distortions of competition and ensure a coordinated enforcement consistent with Union level digital market legislation and national competition rules.** Overall, that should also contribute to achieving the significant macroeconomic impacts of effective Union competition enforcement.

Amendment 22

Proposal for a regulation Recital 22

Text proposed by the Commission

(22) The development of the Union regulatory framework in the areas of company law and corporate governance, and contract law, is essential to make businesses more efficient and competitive, while providing protection for stakeholders affected by company operations, and to respond to emerging policy challenges. The support to appropriate evaluation, implementation (including digital development) and enforcement of the relevant acquis, which inform and assist stakeholders, facilitate secure information exchange and ensure legal certainty with regard to the companies in the Single Market. The upcoming European Innovation Act and 28th²² regime for companies **will** directly contribute to the Union competitiveness. A clear and well-adapted legal framework for the data economy and innovation is necessary including digitalisation and sharing between companies and administrations using the European Business Wallet, the Single Digital Gateway or other digital means for placing products in the Single Market such as the Digital Product Passport. It would enhance legal certainty with regard to contractual and extra contractual obligations, in particular with regard to liability, security, ethics and privacy in the context of advanced and emerging technologies, including artificial intelligence and quantum technologies. .

Amendment

(22) The development of the Union regulatory framework in the areas of company law and corporate governance, and contract law, is essential to make businesses more efficient and competitive, while providing protection for **all relevant stakeholders, in particular workers**, affected by company operations, and to respond to emerging policy challenges. The support to appropriate evaluation, implementation (including digital development) and enforcement of the relevant acquis, which inform and assist stakeholders, facilitate secure information exchange and ensure legal certainty with regard to the companies in the Single Market. The upcoming European Innovation Act and 28th²² regime for companies **could** directly contribute to the Union competitiveness. A clear and well-adapted legal framework for the data economy and innovation is necessary including digitalisation and **information** sharing between companies and administrations using the European Business Wallet, the Single Digital Gateway or other digital means for placing products in the Single Market such as the Digital Product Passport **that should include relevant data in line with Union law**. It would enhance legal certainty with regard to contractual and extra contractual obligations, in particular with regard to liability, security, ethics and privacy in the context of advanced and

emerging technologies, including artificial intelligence and quantum technologies.

²² Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions, 'A Competitiveness Compass for the EU, COM(2025) 30 final.

²² Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions, 'A Competitiveness Compass for the EU, COM(2025) 30 final.

Amendment 23

Proposal for a regulation

Recital 23

Text proposed by the Commission

(23) The Customs Union remains the foundation of the Union and a fundamental enabler and guardian of the competitive Single Market and other Union political priorities, including European economic security. The Customs Union is instrumental in implementing the Union's commercial policy, in protecting the financial and economic interests of the Union and its Member States as well as ensuring safety and security within the Union. In response to the need to address the challenges, including the necessity to facilitate **legitimate** international trade, the Customs Union and the related economic operators, as well as the national customs authorities face, in light of the evolution of their role and of the business models in which they operate, on 17 May 2023, the Commission put forward a proposal²³ for the most ambitious and comprehensive reform of the

Amendment

(23) The Customs Union remains the foundation of the Union and a fundamental enabler and guardian of the competitive Single Market and other Union political priorities, including European economic security. The Customs Union is instrumental in implementing the Union's commercial policy, in protecting the financial and economic interests of the Union and its Member States as well as ensuring safety and security within the Union. In response to the need to address the challenges, including the necessity to facilitate **fair and rules-based** international trade **in the best interest of consumers, European businesses and competitiveness**, the Customs Union and the related economic operators, as well as the national customs authorities face, in light of the evolution of their role and of the business models in which

Customs Union since its establishment in 1968. A more cost-efficient and effective cooperation framework governing the Customs Union is to be established, based on a new partnership among customs authorities and between customs and businesses, and by establishing the EU Customs Authority which should develop and manage the EU Customs Data Hub.

they operate, on 17 May 2023, the Commission put forward a proposal²³ for the most ambitious and comprehensive reform of the Customs Union since its establishment in 1968. A more cost-efficient and effective cooperation framework governing the Customs Union is to be established, based on a new partnership among customs authorities, ***all relevant national authorities and Union bodies and agencies***, and between customs and businesses, and by establishing the EU Customs Authority which should ***coordinate and facilitate operational cooperation between the customs authorities of Member States, as well as*** develop and manage the EU Customs Data Hub.

²³ Proposal for a Regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013, COM(2023) 258 final.

²³ Proposal for a Regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013, COM(2023) 258 final.

Amendment 24

Proposal for a regulation Recital 23 a (new)

Text proposed by the Commission

Amendment

(23a) Customs authorities are the lead authorities for the control of goods entering the Single Market at the Union's external borders. Effective customs controls are essential to protect consumers and to prevent unfair competition. In particular, the rise of e-

commerce and the immense inflow of non-compliant low value parcels to the Single Market, that distorts competition and endangers consumers, pose significant challenges to customs authorities, the level playing field, health and safety of consumers, and the wider EU economy. The reform of the Union Customs Code aims to equip customs authorities with the tools and abilities needed to tackle these challenges. The Union Customs Code established a new digital infrastructure as the primary tool for ensuring a unified and effective European risk management strategy, through increased coordination and the EU Customs Data Hub. This will require adequate and dedicated resources to ensure a successful transition and a high-level performance at full capacity, and robust cybersecurity and resilience. Resources made available under the programme for cooperation between customs authorities and with market surveillance authorities and for the development of the EU Customs Data Hub should be clearly specified in the annual work programmes.

Amendment 25

Proposal for a regulation Recital 24

Text proposed by the Commission

(24) Union tax policy plays a key role in the seamless functioning of the competitive internal

Amendment

(24) Union tax policy plays a key role in the seamless functioning of the competitive internal

market. It supports consistent tax practices across Member States, fostering a level playing field and minimising barriers to cross-border trade. Union tax policy does not only combat fragmentation and discrimination but also safeguards the financial interests of the Union and its Member States, promoting economic growth and encouraging investment within a competitive framework. Tax policy also contributes to the EU's climate and environmental objectives. Fighting tax fraud, tax evasion **and** tax avoidance through enhanced cooperation and exchange of information is crucial for safeguarding those interests, alignment with the Union's wider objectives and maintaining the trust of citizens and businesses in the integrity of the internal market. An efficient functioning of the Single Market also requires simplification of tax systems and digitalisation of public administrations to improve transparency and consistency, thereby promoting a competitive economic environment across Member States. Acknowledging the impact of digitalisation on public administrations, including tax authorities, Union tax policy should leverage those digital opportunities to ensure fair taxation and efficient tax collection while offering a leaner and more efficient framework that reduces compliance burdens.

market. It supports consistent tax practices across Member States, fostering a level playing field and minimising barriers to cross-border trade. Union tax policy does not only combat fragmentation and discrimination but also safeguards the financial interests of the Union and its Member States, promoting **fair** economic growth and encouraging investment within a competitive framework. Tax policy also contributes to the EU's climate and environmental objectives. **Preventing and** fighting tax fraud, **VAT fraud**, tax evasion, tax avoidance **and harmful tax practices, including aggressive tax planning and double non-taxation**, through enhanced cooperation and exchange of information is crucial for safeguarding those interests, alignment with the Union's wider objectives and maintaining the trust of citizens and businesses in the integrity of the internal market. **At a time when both national and EU budgets are under pressure due to global instability and rising costs, protecting national and the Union's financial interest and combatting public revenue losses due to tax and customs fraud should remain a key policy priority.** An efficient functioning of the Single Market also requires simplification of tax systems and digitalisation of public administrations to improve transparency and consistency, thereby promoting a competitive economic environment across Member States. **The functioning of Union taxation-related digital systems is essential to support Union tax policy**

priorities, improve Union taxation systems and tax collection, and facilitate cooperation among national authorities and between Member States and Union institutions, bodies and agencies. Acknowledging the impact of digitalisation on public administrations, including tax authorities, Union tax policy should leverage those digital opportunities to ensure fair taxation and efficient tax collection while offering a leaner and more efficient framework that reduces compliance burdens.

Amendment 26

Proposal for a regulation Recital 25

Text proposed by the Commission

(25) In line with the established and future legal commitments at Union level, it is crucial to continue developing and operating Union components of digital solutions in the customs **and** taxation fields. Those common components are essential for establishing a modern and efficient Customs Union and tax systems **across the** Union, and for enhancing the Union's competitiveness at global level.

Amendment

(25) In line with the established and future legal commitments at Union level, it is crucial to continue developing and operating Union components of digital solutions in the customs, taxation **and market surveillance fields, including the EU Customs Data Hub.** Those common components are essential for establishing a modern and efficient Customs Union and tax systems, **for enhancing cooperation between national authorities and Union institutions,** and for **strengthening the preparedness, resilience and economic security of the Single Market. They contribute to** enhancing the Union's competitiveness at global level, **supporting European businesses and ensuring the**

protection of consumers at Union level.

Amendment 27

**Proposal for a regulation
Recital 26**

Text proposed by the Commission

(26) The programme should enable the continuation of the Customs programme including customs control equipment support interventions deployed in the 2021-2027 period by the Customs Control Equipment Instrument, and the Fiscalis programme and their predecessors. In that respect, the programme should enable the continuation of supporting the work of the customs and tax authorities not only by ensuring a solid digital customs and tax environment but also by reinforcing expert networks, the sharing of know-how and good practices, as well as by complementing the national efforts for training customs and tax officials and professionals with Union level solutions. In that sense, the programme should support the continued collaboration and cooperation between the national customs authorities as well as between national tax authorities and their cooperation with the Commission and with other national authorities, and their digital, administrative, human and operational capacity building (development and operation of electronic systems and digital solutions and tools, equipment, infrastructure, training, innovation, studies, evaluations,

Amendment

(26) The programme should enable the continuation of the Customs programme including customs control equipment support interventions deployed in the 2021-2027 period by the Customs Control Equipment Instrument, and the Fiscalis programme and their predecessors. ***The content and scope of the Fiscalis component should be maintained, given its proven success in supporting national tax cooperation and digital infrastructure.*** In that respect, the programme should enable the continuation of supporting the work of the customs and tax authorities not only by ensuring a solid digital customs and tax environment but also by reinforcing expert networks, the sharing of know-how and good practices, as well as by complementing the national efforts for training customs, ***market surveillance, law enforcement*** and tax officials and professionals with Union level solutions. In that sense, the programme should support the continued collaboration and cooperation between the national customs authorities as well as between national tax authorities and their cooperation with the Commission, ***Union bodies and agencies***, and with other national

etc.). The importance of ensuring adequate and equivalent results of customs controls, – amongst other aspects – calls for the availability and optimal use of relevant and state-of-the-art customs control equipment, which should be facilitated by the programme, **in particular in case of crisis situations and in the countries neighbouring the Union's external borders**. Joint procurement should be encouraged as much as possible to achieve further efficiencies and economies of scale. The programme should also enable the transition to a renewed Customs Union²⁴.

²⁴ On the basis of the agreement to be reached by the European Parliament and the Council on the proposal for a Regulation of the European Parliament and of the Council establishing the Union Customs Code and the European

authorities, and their digital, administrative, human and operational capacity building (development and operation of electronic systems and digital solutions and tools, equipment, infrastructure, training, innovation, studies, evaluations, etc.). The importance of ensuring adequate and equivalent results of customs controls, – amongst other aspects – calls for the availability and optimal use of relevant and state-of-the-art **and innovative** customs control **and scanning** equipment, **the testing of new equipment and detection-related trainings**, which should be facilitated by the programme **for the Member States as a priority to protect the integrity of the Single Market. Third countries could be financed if there are no priority funding needs for Member States. The procurement of customs control and scanning equipment should ensure adequate levels of transparency, data security and EU digital sovereignty, minimising the risk of EU data being unintendedly acquired by third-country entities and state actors**. Joint procurement should be encouraged as much as possible to achieve further efficiencies and economies of scale. The programme should also enable the transition to a renewed Customs Union²⁴.

²⁴ On the basis of the agreement to be reached by the European Parliament and the Council on the proposal for a Regulation of the European Parliament and of the Council establishing the Union Customs Code and the European

Union Customs Authority, and
repealing Regulation (EU) No
952/2013 (COM/2023/258 final).

Union Customs Authority, and
repealing Regulation (EU) No
952/2013 (COM/2023/258 final).

Amendment 28

Proposal for a regulation Recital 28

Text proposed by the Commission

(28) In accordance with Regulation (EU, Euratom) 2024/2509, the work programmes and the call documents are the appropriate place to set out more technical implementation details for the budget across the set of policies supported by the programme, including specific eligibility and award criteria depending on the instrument of budget implementation, whether grant or procurement, and the specific policy objectives pursued. In accordance with Article 136 of the Financial Regulation, security requirements should be applied. Restrictions to high-risk suppliers should apply according to the relevant applicable provisions.

Amendment

(28) In accordance with Regulation (EU, Euratom) 2024/2509, the work programmes and the call documents are the appropriate place to set out more technical **and policy** implementation details for the budget across the set of policies supported by the programme, including specific eligibility and award criteria depending on the instrument of budget implementation, whether grant or procurement, and the specific policy objectives pursued. In **order to ensure transparency and facilitate monitoring and evaluation, the work programmes should clearly demonstrate Union added value, and identify prioritisation choices, expected trajectories and indicative milestones for implementation.** In accordance with Article 136 of the Financial Regulation, security requirements should be applied. Restrictions to high-risk suppliers should apply according to the relevant applicable provisions.

Amendment 29

Proposal for a regulation Recital 28 a (new)

Text proposed by the Commission

Amendment

(28a) The power to adopt acts in accordance with Article 290 of the TFEU should be delegated to the Commission in respect of supplementing this Regulation by adopting work programmes. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

Amendment 30

Proposal for a regulation Recital 29

Text proposed by the Commission

(29) Europe must protect its security interest against suppliers which could ***represent a persistent*** security risk ***due*** to the potential interference from third countries ***as well as their security, notably cybersecurity***. It is therefore necessary to reduce the risk of

Amendment

(29) Europe must protect its security interest, ***including economic, financial, technological and digital***, against suppliers which could ***pose a security or sovereignty*** risk to ***the Union, through*** the potential interference from third countries. It is therefore

persisting dependency on high-risk suppliers in the internal market, including in the ICT supply chain, as they could have **potentially** serious negative impacts on security for users and companies across the Union and the Union's critical infrastructure in terms of the integrity of data and services as well as the availability of service. This restriction should be based on a proportionate risk assessment and associated mitigation measures as defined in the Union policies and laws.

necessary ***that, for security reasons and in accordance with Union law, eligibility restrictions apply to high-risk suppliers, in order*** to reduce the risk of ***one-sided or*** persisting dependency on high-risk suppliers in the internal market, including in the ICT supply chain, as they could have serious ***potential*** negative impacts on security for ***consumers***, users and companies across the Union and the Union's critical infrastructure in terms of the integrity of data and services as well as the availability of service. This restriction should be based on a proportionate risk assessment and associated mitigation measures as defined in the Union policies and laws. ***In this context, the programme should contribute to reinforcing the security of customs control and scanning equipment, and digital solutions in the customs, market surveillance, tax and financial areas developed at national and Union levels.***

Amendment 31

Proposal for a regulation Recital 31

Text proposed by the Commission

(31) Article 325 TFEU requires the Union and the Member States to counter fraud, corruption and any other illegal activities affecting the financial interests of the Union. The Union should support activities in those fields. In accordance with Council Regulation (EC) No 515/97²⁵ and Council Decision 2009/917/JHA²⁶ the Union is to support mutual

Amendment

(31) Article 325 TFEU requires the Union and the Member States to counter fraud, corruption and any other illegal activities affecting the financial interests of the Union. The Union should support activities in those fields. In accordance with Council Regulation (EC) No 515/97²⁵ and Council Decision 2009/917/JHA²⁶ the Union is to support mutual

assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission, to ensure the correct application of the law on customs and agricultural matters. That support covers not only anti-fraud activities in relation to customs fraud but also in relation to illicit trade in the fields of safety and security, health and the protection of the environment and is provided to a number of operational activities. Those include the Anti-Fraud Information System (AFIS), an information technology platform which consists of a set of applications operated under a common information system, managed by the Commission. That common information system comprising AFIS and IMS requires stable and predictable financing over the years in order to ensure its sustainability, which should be made available under the programme, given the Commission's legal obligations in that respect and the importance of the system for the protection of the Unions and the Member States economic and financial interests.

assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission, **and Union bodies and agencies, including the EPPO, where appropriate, in respect of those Member States participating in enhanced cooperation pursuant to Council Regulation (EU) 2017/1939**, to ensure the correct application of the law on customs, **tax** and agricultural matters. That support covers not only anti-fraud activities in relation to **combating** customs fraud **and tax fraud**, but also in relation to illicit trade in the fields of safety and security, health and the protection of the environment and is provided to a number of operational activities. Those include the Anti-Fraud Information System (AFIS), an information technology platform which consists of a set of applications operated under a common information system, managed by the Commission, **aimed to exchange fraud-related information between the competent national and EU administrations in a timely and secure manner and to store and analyse relevant data**. That common information system comprising AFIS and IMS, **dedicated to report to the Commission irregularities detected in areas where the EU provides financial support**, requires stable and predictable financing over the years in order to ensure its sustainability, which should be made available under the programme, given the Commission's legal obligations in that respect and the importance

of the system for the protection of the Unions and the Member States economic and financial interests.

²⁵ Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters (OJ L 82, 22/03/1997, p. 1, ELI: <http://data.europa.eu/eli/reg/1997/515/oj>).

²⁶ Council Decision 2009/917/JHA of 30 November 2009 on the use of information technology for customs purposes (OJ L 323, 10.12.2009, p. 23, ELI: <http://data.europa.eu/eli/dec/2009/917/oj>).

²⁵ Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters (OJ L 82, 22/03/1997, p. 1, ELI: <http://data.europa.eu/eli/reg/1997/515/oj>).

²⁶ Council Decision 2009/917/JHA of 30 November 2009 on the use of information technology for customs purposes (OJ L 323, 10.12.2009, p. 23, ELI: <http://data.europa.eu/eli/dec/2009/917/oj>).

Amendment 32

Proposal for a regulation Recital 32

Text proposed by the Commission

(32) Third countries which are members of the European Economic Area ('EEA') may participate in the programme in the framework of the cooperation established under the Agreement on the EEA²⁷, which provides for the association to the programmes on the basis of a decision adopted under that Agreement. Third countries may also participate on the basis of other legal instruments. Third countries should be required to grant the necessary rights and access required for the

Amendment

(32) Third countries which are members of the European Economic Area ('EEA') may participate in the programme in the framework of the cooperation established under the Agreement on the EEA²⁷, which provides for the association to the programmes on the basis of a decision adopted under that Agreement. Third countries may also participate on the basis of other legal instruments. Third countries should be required to grant the necessary rights and access required for the

authorising officer responsible, OLAF and ***the Court of Auditors*** to comprehensively exercise their respective competences.

authorising officer responsible, OLAF and ***ECA*** to comprehensively exercise their respective competences. ***To ensure a fair balance of overall costs, the financial contributions of all third countries participating in the programme will be set out in the association agreements for participation and establish both an operational contribution and a participation fee. The financial contributions should be calculated following a GDP-based approach, which ensures financial contributions are fair, proportionate and predictable, while reflecting each country's income level as well as its geographical and political proximity to the Union.***

²⁷ OJ L 1, 3.1.1994, p. 3, ELI: http://data.europa.eu/eli/agree_internation/1994/1/oj.

²⁷ OJ L 1, 3.1.1994, p. 3, ELI: http://data.europa.eu/eli/agree_internation/1994/1/oj.

Amendment 33

Proposal for a regulation Recital 33

Text proposed by the Commission

(33) In line with the Commission's commitment to ensure the coherence and simplification of funding programmes, set out in its Communication of 11 February 2025 on 'The road to the next multiannual financial framework'²⁸, resources should be shared with other Union funding instruments if the actions envisaged under the programme

Amendment

(33) In line with the Commission's commitment to ensure the coherence and simplification of funding programmes, ***as*** set out in its Communication of 11 February 2025 on 'The road to the next multiannual financial framework'²⁸, resources should be shared with other Union funding instruments if the actions envisaged under the programme

pursue objectives that are common to various funding instruments, excluding double financing. ***Actions under the programme should ensure coherence in the use of the Union's resources supporting tax policy and tax authorities.***

²⁸ Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic And Social Committee and the Committee of the Regions: 'The road to the next multiannual financial framework' (COM(2025) 46 final).

pursue objectives that are common to various funding instruments, excluding double financing.

²⁸ Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic And Social Committee and the Committee of the Regions: 'The road to the next multiannual financial framework' (COM(2025) 46 final).

Amendment 34

Proposal for a regulation Recital 33 a (new)

Text proposed by the Commission

Amendment

(33a) Actions under the programme should ensure coherence in the use of the Union's resources supporting tax policy and its proper implementation in line with the Commission's legal obligations in the Union tax acquis. Through the development, continued operation and modernisation of the key digital infrastructures for taxation, enhanced cooperation and capacity building, the programme should further improve the capabilities of the Union to deliver a fair and efficient tax system. Such support should be linked to measurable improvements in tax compliance, reductions in

VAT gaps and strengthened cross-border fraud detection capacity. The allocation of IT funding should follow transparent and risk-based criteria.

Amendment 35

Proposal for a regulation Recital 33 b (new)

Text proposed by the Commission

Amendment

(33b) The complementarity between the programme and other Union instruments should not come at the expense of the traceability of expenditure or of the prerogatives of the budgetary authority. The contribution of the programme to jointly financed operations should remain explicitly identifiable at all stages of the budgetary cycle and should be duly reflected in the Programme Performance Statement.

Amendment 36

Proposal for a regulation Recital 34

Text proposed by the Commission

Amendment

(34) Since the objectives of this Regulation, namely to enhance ***and deepen*** the well-functioning of a competitive Single Market and a strong Customs Union, and to protect the financial and economic interests, security and the safety of the Union and its Member States, cannot be sufficiently achieved by the

(34) Since the objectives of this Regulation, namely to ***deepen*** ***and*** enhance the well-functioning of a competitive Single Market and a strong Customs Union, and to protect the financial and economic interests, security and the safety of the Union and its Member States, cannot be sufficiently achieved by the

Member States alone but can rather, by reason of legal obligation, scale and effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives.

Member States alone but can rather, by reason of legal obligation, scale and effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives.

Amendment 37

Proposal for a regulation Recital 37 a (new)

Text proposed by the Commission

Amendment

(37a) It is essential that the provisions of this Regulation as well as its governance arrangements are conducive to proper decision-making by the budgetary authority and to appropriate parliamentary oversight. In particular, in line with Article 47(2) of the Financial Regulation, any specification of the programme's internal architecture should be duly reflected in the budget nomenclature through the introduction of corresponding chapters and budget lines.

Amendment 38

Proposal for a regulation Recital 37 b (new)

Text proposed by the Commission

Amendment

(37b) The implications of

this Regulation for the Union budget have been assessed^{1a} pursuant to Article 310(4) of the TFEU. Sufficient financial and human resources should be provided for its implementation, while considering the impact of the financing on other Union programmes or policies and ensuring its compatibility with the multiannual financial framework, the system of own resources and the corresponding interinstitutional agreement, as well as with the budgetary principles laid down in Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council^{1b}.

^{1a} Pro memoria: Budgetary assessment of the European Parliament's Committee on Budgets of 25 June 2026 on the proposal for a Regulation of the European Parliament and of the Council establishing the Single Market and Customs Programme for the period 2028-2034 and repealing Regulations (EU) 2021/444, (EU) 2021/690, (EU) 2021/785, (EU) 2021/847 and (EU) 2021/1077 (COM(2025)0590)

^{1b} Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>)

Amendment 39

Proposal for a regulation Article 2 - paragraph 1 - point 2

Text proposed by the Commission

(2) ‘customs authorities’ means customs authorities as defined in Article 5, point (1), of Regulation (EU) No 952/2013 of the European Parliament and of the Council²⁹ or the equivalent bodies in the **associated** countries;

²⁹ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>).

Amendment

(2) ‘customs authorities’ means customs authorities as defined in Article 5, point (1), of Regulation (EU) No 952/2013 of the European Parliament and of the Council²⁹ or the equivalent bodies in the **third** countries **participating in the programme**;

²⁹ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>).

Amendment 40

Proposal for a regulation Article 2 - paragraph 1 - point 8

Text proposed by the Commission

(8) ‘market surveillance’ means **the activities carried out and measures taken by market surveillance authorities to ensure that products comply with the requirements set out in the applicable Union harmonisation legislation and to ensure protection of the public interest covered by that legislation**;

Amendment

(8) ‘market surveillance’ means market surveillance **as defined in Article 3, point (3), of Regulation (EU) 2019/1020**;

Amendment 41

Proposal for a regulation Article 2 - paragraph 1 - point 9

Text proposed by the Commission

(9) ‘market surveillance authority’ means market surveillance authority as defined in Article 3, point **(1)**, of Regulation (EU) 2019/1020;

Amendment

(9) ‘market surveillance authority’ means market surveillance authority as defined in Article 3, point **(4)**, of Regulation (EU) 2019/1020;

Amendment 42

Proposal for a regulation Article 3 - paragraph 1

Text proposed by the Commission

1. The general **objective** of the programme **is to** enhance **and deepen** the functioning of the Single Market and the Customs Union, to protect safety, security, and the financial and economic interests of the Union **and** its Member States, with a design fostering flexibility, simplification and synergies **and** supporting the Union’s horizontal policy mainstreaming priorities.

Amendment

1. The general **objectives** of the programme **are to deepen and** enhance the functioning of the Single Market and the Customs Union, to protect **and empower citizens, consumers and businesses by enforcing Union law, promoting standard setting, to foster competitiveness, sustainable growth and fair competition in the Union, ensure** safety, security, and **protect** the financial and economic interests of the Union, its Member States **and its citizens**, with a design fostering flexibility, simplification and synergies, **while ensuring a high level of predictability, transparency and accountability**, supporting the Union’s horizontal policy mainstreaming priorities **and placing EU added value at its core**.

Amendment 43

Proposal for a regulation
Article 3 - paragraph 2 - point -a a (new)

Text proposed by the Commission

Amendment

(-aa) to contribute to the completion of and improve the functioning of the Single Market and promote a competitive, fair and sustainable economy by fostering legal certainty and a level playing field, facilitating market access, reducing fragmentation and contributing to remove and prevent unjustified barriers and unnecessary administrative burden and to support the uniform and effective implementation and enforcement of Union law, including digital rules, relating to the Single Market, inter alia through strengthened market surveillance to ensure a high level of consumer protection and that only safe and compliant products, including products sold online, are made available in the Union market;

Amendment 44

Proposal for a regulation
Article 3 - paragraph 2 - point -a b

Text proposed by the Commission

Amendment

(d) to support the Customs Union ***and*** customs authorities working together and acting as one in achieving their mission and contributing to Europe's economic security, to ensure ***an*** effective market surveillance ***and*** a high level of consumer protection, product conformity

(-ab) to support the Customs Union, ***national*** customs authorities ***and the EU Customs Authority*** working together and acting as one in achieving their mission and contributing to Europe's economic security; to ensure ***effective development and management of the EU***

and safety;

Customs Data Hub; to support the detection and control capabilities of customs authorities, particularly in light of the increase of distance sales and e-commerce, and to ensure effective and coordinated customs controls and market surveillance, ensuring a high level of consumer protection, product conformity and safety;

Amendment 45

Proposal for a regulation Article 3 - paragraph 2 - point a

Text proposed by the Commission

(a) to empower ***citizens***, consumers, investors, economic operators ***and*** businesses ***by providing information, guidance and advice enabling them to make informed decisions and*** to fully access the opportunities of the Single Market ***for goods, people, services and capital, to improve related digital*** and financial literacy, ***to*** ensure access to redress mechanisms, ***by supporting*** representative organisations in their participative role; to ***improve the understanding of the Single Market and its challenges by supporting data collection and acquisition activities, analyses and tools;***

Amendment

(a) to empower consumers, investors, economic operators, ***civil society representatives***, businesses ***and authorities at all levels of government*** to fully ***and easily*** access the opportunities of the Single Market ***and make informed decisions, including by providing information, guidance, services and advice, and supporting financial and digital literacy; to promote the interests of consumers and ensure a high level of consumer protection, product safety, fairness and trust in the internal market; to support the effective implementation and uniform enforcement of consumer protection rules in the Union, and ensure that all consumers, including the most vulnerable, have full access to efficient redress mechanisms and adequate information on markets and consumers rights and to support*** representative

organisations in their participative role; to **combat unfair commercial practices and to promote sustainable consumption**;

Amendment 46

Proposal for a regulation Article 3 - paragraph 2 - point b

Text proposed by the Commission

Amendment

(b) to foster cooperation among Member States national authorities, and between Member States national authorities, the Commission and other Union bodies in all programme areas, including the preparedness and economic security of the Single Market, and response to crises; to design, deploy, implement, run, maintain and support the common components of Union-level digital solutions and support the connection to them; to boost the operational, technical, and administrative capacities of national authorities, including customs and tax authorities;

deleted

Amendment 47

Proposal for a regulation Article 3 - paragraph 2 - point c

Text proposed by the Commission

Amendment

(c) to facilitate harmonised standard-setting and reinforce the development of European and international standards, to ensure the effective design, uniform

(c) to facilitate harmonised standard-setting and reinforce the development of European and international standards, **including high-quality**

interpretation and implementation as well as the enforcement of Union law and monitoring of market fragmentation risks, also in relation with the verification of the conformity with the EU acquis by acceding countries, candidate countries and potential candidates;

international financial and non-financial reporting and auditing standards; to support business compliance with Union regulations; to enable the inclusive and balanced participation of all relevant stakeholders in setting up standards; to ensure the effective design, uniform interpretation and implementation as well as the enforcement of Union law and monitoring of market fragmentation risks, also in relation with the verification of the conformity with the EU acquis by acceding countries, candidate countries and potential candidates;

Amendment 48

Proposal for a regulation Article 3 - paragraph 2 - point e

Text proposed by the Commission

(e) to protect the Union's and its Member States' economic, financial and other interests ***from*** fraud, corruption and other illegal activities, including risks related to expenditure, revenue and assets, as well as reputational risks, ***support*** Member States' operational ***cooperation and investigation activities;*** to support ***tax policy and implementation of Union law relating to taxation and improve the Union taxation systems and tax collection in view of enhancing Europe's competitiveness and investments;***

Amendment

(e) to protect the Union's and its Member States' economic, financial and other interests ***by preventing and combating national and cross-border fraud including tax and customs*** fraud, corruption and other illegal activities, including ***money laundering or any types of conflict of interest,*** risks related to expenditure, revenue and assets, as well as reputational risks, ***by supporting the functioning of the EU anti-fraud architecture and Member States' technical and operational investigation capacities, including the development of digital, data-driven and innovative anti-fraud analytical tools, and***

their digital interoperability, and to support cooperation activities, including for reporting irregularities, information exchange, and investigations between Member States, and between Member States and the Commission, and Union bodies and agencies;

Amendment 49

Proposal for a regulation

Article 3 - paragraph 2 - point e a (new)

Text proposed by the Commission

Amendment

(ea) to support a fair and efficient tax system in the Union through tax policy and the proper implementation of Union law on taxation, by strengthening cooperation, information exchange and the interoperability of Union and national taxation systems through digitalisation and improved administrative capacity of authorities; to improve the taxation systems and tax collection with a view to deliver fair taxation outcomes for citizens and business, enhance Europe's competitiveness, and protect the Union's and its Members States' financial and economic interests from tax fraud in particular VAT fraud, tax evasion, and tax avoidance and profit shifting;

Amendment 50

Proposal for a regulation

Article 3 - paragraph 2 - point f

Text proposed by the Commission

Amendment

(f) **to improve evidence-based and digital-ready policymaking, and the use of digital implementation tools, as well as mutualisation of public data, to support the specific objectives set out in points (a) to (e);**

deleted;

Amendment 51

Proposal for a regulation Article 3 - paragraph 2 - point g

Text proposed by the Commission

Amendment

(g) to provide relevant and comparable official European statistics as set out in the Annex.

(g) to provide **high-quality, reliable** relevant and comparable official European statistics **in a timely and impartial manner and in accordance with the quality criteria laid down in Article 12(1) of Regulation (EC) No 223/2009**, as set out in the Annex **to this Regulation;**

Amendment 52

Proposal for a regulation Article 3 - paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. The programme has the following horizontal objectives:

(a) to foster cooperation and facilitate exchange of information among national authorities, and between Member States national authorities, the Commission and other Union bodies and agencies in all programme areas, including the

preparedness and the economic security of the Single Market, and its response to crises;

(b) to design, deploy, implement, run, maintain and support Union-level digital solutions and support the connection of IT systems and their interoperability, enabling in particular the exchange of data necessary for authorities to fulfil their obligations and to avoid duplicate reporting requirements; to ensure Union sovereignty including by promoting and developing digital services and tools, including based on open source and user-friendliness;

(c) boost the human, operational, technical, and administrative capacities of, and where relevant supporting mutual assistance between, national authorities, including customs, law enforcement, consumer protection, market surveillance, administrative and tax authorities, among other means through the use of digital implementation tools, human capacity building, skills development, training activities and technical equipment;

(d) to improve the understanding of the Single Market and its challenges by supporting data collection and acquisition activities, research, analyses and improve evidence-based and digital-ready policy making as well as mutualising public data, to support the specific objectives set out in points (-aa) to (ea) of paragraph 2;

Amendment 53

Proposal for a regulation Article 3 - paragraph 3

Text proposed by the Commission

3. The programme shall support the implementation of Union-level legal obligations relating to Single Market resilience and implementation tools, market surveillance, product conformity, standards, public procurement, intellectual property rights, competition policy, financial services policy, anti-money laundering, Union restrictive measures, company and corporate governance law, consumer policy, European statistics, customs legislation, taxation, and anti-fraud, as well as other actions pursuing the general and specific objectives referred to in paragraphs 1 **and 2**.

Amendment

3. The programme shall support the implementation of Union-level legal obligations relating to Single Market resilience and implementation tools, market surveillance, product conformity, standards, public procurement, intellectual property rights, competition policy, financial services policy, anti-money laundering, Union restrictive measures, company and corporate governance law, consumer policy, European statistics, customs legislation, taxation, and anti-fraud, as well as other actions pursuing the general and specific objectives referred to in paragraphs 1, **2 and 2a**.

Amendment 54

Proposal for a regulation Article 4 - paragraph 1

Text proposed by the Commission

1. The **indicative financial** envelope for the implementation of **the programme** for the period **from 1 January 2028 to 31 December 2034 is set at EUR 6 238 112 000** in current prices.

Amendment

1. The **programme** envelope for the implementation of **Regulation** for the period **2028-2034 shall be EUR 6 871 148 000** in current prices (**EUR 6 100 000 000 in 2025 prices**);

Amendment 55

Proposal for a regulation Article 4 - paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. Within the amount referred to in paragraph 1 and taking into account the general and horizontal objectives as referred to in Article 3(1) and Article 3(2a), the following indicative amounts shall be allocated as follows:

(a) EUR 2 032 053 215 to the objective referred to in Article 3(2), points (a), (-aa) and (c);

(b) EUR 2 997 894 798 to the objective referred to in Article 3(2), point (-ab);

(c) EUR 399 529 485 to the objective referred to in Article 3(2), point (e);

(d) EUR 523 645 215 to the objective referred to in Article 3(2), point (ea);

(e) EUR 918 025 287 to the objective referred to in Article 3(2), point (g);

Amendment 56

Proposal for a regulation Article 4 - paragraph 4

Text proposed by the Commission

4. The financial envelope referred to in paragraph 1 of this Article and the amounts of additional resources referred to in Article 5 may also be used for technical and administrative assistance for the implementation of the programme, such as preparatory, monitoring, control, audit and evaluation activities, corporate information technology systems and platforms,

Amendment

4. The financial envelope referred to in paragraph 1 of this Article and the amounts of additional resources referred to in Article 5 may also be used for technical and administrative assistance for the implementation of the programme, such as preparatory, monitoring, control, audit and evaluation activities, corporate information technology systems and platforms,

information, communication and visibility activities, including corporate communication on the political priorities of the Union, and all other technical and administrative assistance or staff-related expenses incurred by the Commission for the management of the programme.

information, communication and visibility activities, including corporate communication ***necessary for programme awareness and beneficiary information*** on the political priorities of the Union, and all other technical and administrative assistance or staff-related expenses incurred by the Commission for the management of the programme. ***In order to ensure maximum availability of the programme to finance actions covered by the objectives of the programme, the total costs of administrative and technical support shall not exceed 5 % of the value of the financial envelope referred to in paragraph 1 of this Article.***

Amendment 57

Proposal for a regulation Article 5 - paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. The allocation and implementation of the external assigned revenue as referred to in paragraph 1 of this Article shall be monitored and the Commission shall publish, alongside each annual work programme, a comprehensive overview of all external assigned revenues expected to be mobilised, their origin and their allocated use.

Amendment 58

Proposal for a regulation Article 6 - paragraph 1

Text proposed by the Commission

1. The programme shall be implemented in synergy with other Union programmes. An action that has received a Union contribution from another programme may also receive a contribution under this programme. The rules of the relevant Union programme shall apply to the corresponding contribution, or a single set of rules may be applied to all contributions and a single legal commitment may be concluded. If the Union contribution is based on eligible cost, the cumulative support from the Union budget shall not exceed the total eligible costs of the action and may be calculated on a pro-rata basis in accordance with the documents setting out the conditions for support.

Amendment

1. The programme shall be implemented in synergy with other Union programmes. An action that has received a Union contribution from another programme may also receive a contribution under this programme. The rules of the relevant Union programme shall apply to the corresponding contribution, or a single set of rules may be applied to all contributions and a single legal commitment may be concluded. If the Union contribution is based on eligible cost, the cumulative support from the Union budget shall not exceed the total eligible costs of the action and may be calculated on a pro-rata basis in accordance with the documents setting out the conditions for support. ***The Commission shall address synergies between the programme and other Union programmes in the Programme Performance Statement set out in Article 41 (3) (h) of Regulation (EU, Euratom) 2024/2509 and in relevant programming and reporting documents.***

Amendment 59

Proposal for a regulation Article 7 - title

Text proposed by the Commission

Third countries ***associated to*** the programme

Amendment

Participation of third countries ***in*** the programme

Amendment 60

Proposal for a regulation

Article 7 - paragraph 1 - introductory part

Text proposed by the Commission

1. The programme may be opened to the participation of the following third countries through full or partial **association**, in accordance with the objectives laid down in Article 3 and in accordance with the relevant international agreements or any decisions adopted under the framework of those agreements and applicable to:

Amendment

1. The programme may be opened to the participation of the following third countries through full or partial **participation**, in accordance with the objectives laid down in Article 3 and in accordance with the relevant international agreements or any decisions adopted under the framework of those agreements and applicable to:

Amendment 61

Proposal for a regulation

Article 7 - paragraph 2 - subparagraph 1 - point e

Text proposed by the Commission

(e) **where relevant**, ensure the protection of security, defence and public order interests of the Union and its Member States.

Amendment

(e) ensure the protection of security, defence and public order interests **and, where relevant, the strategic autonomy** of the Union and its Member States.

Amendment 62

Proposal for a regulation

Article 7 - paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. For funding provided in the context of customs control equipment, Member States funding needs shall be prioritised and third countries, as referred to in paragraph 1, shall only benefit in the absence of priority funding needs among Member States.

Amendment 63

Proposal for a regulation Article 8 - paragraph 3

Text proposed by the Commission

3. Where Union funding is provided in the form of a grant, funding shall be provided **as financing not linked to costs** or, where necessary, under simplified cost options, in accordance with Regulation (EU, Euratom) 2024/2509. **Funding may be provided in the form of actual eligible cost reimbursement only where the objectives of an action cannot be achieved otherwise or where this form is necessary to enable other sources of funding, including financing from Member States. .**

Amendment

3. Where Union funding is provided in the form of a grant, funding **it** shall be provided **in the form of actual eligible cost reimbursement** or, where necessary under simplified cost options, in accordance with Regulation (EU, Euratom) 2024/2509.

Amendment 64

Proposal for a regulation Article 8 a (new)

Text proposed by the Commission

Amendment

Article 8a

Co-financing rate

1. The co-financing rate for grants awarded under the programme, where provided in the form of actual eligible cost reimbursement, shall not exceed 95% of the eligible costs.

2. Any funding in excess of the ceiling set out in paragraph 1 of this Article, up to 100% of the eligible costs, shall only be granted in exceptional and duly justified cases, which shall be defined

in the work programmes referred to in Article 11.

Amendment 65

Proposal for a regulation Article 9 - paragraph 2 - point b

Text proposed by the Commission

(b) entities established in ***an associated*** third country;

Amendment

(b) entities established in ***a third country participating in the programme;***

Amendment 66

Proposal for a regulation Article 9 - paragraph 2 - point d

Text proposed by the Commission

(d) other entities established in ***non-associated third countries***, as listed in the work programme, where the funding of such entities is essential for implementing the action and contributes to the objectives laid down in Article.

Amendment

(d) other entities established in ***a country which is not participating in the programme***, as listed in the work programme, where the funding of such entities is essential for implementing the action and contributes to the objectives laid down in Article ***3***.

Amendment 67

Proposal for a regulation Article 9 - paragraph 3

Text proposed by the Commission

3. In addition to Article 168(2) and (3) of Regulation (EU, Euratom) 2024/2509, the ***associated*** third countries referred to in Article 7(1) of this Regulation may, where relevant, participate in, and benefit from, any of the procurement mechanisms set out in Article

Amendment

3. In addition to Article 168(2) and (3) of Regulation (EU, Euratom) 2024/2509, the ***participating*** third countries referred to in Article 7(1) of this Regulation may, where relevant, participate in, and benefit from, any of the procurement mechanisms set out in Article

168(2) and (3) of Regulation (EU, Euratom) 2024/2509. Rules applicable to Member States shall be applied, mutatis mutandis, to participating **associated** third countries.

Amendment 68

Proposal for a regulation Article 9 - paragraph 4

Text proposed by the Commission

4. In accordance with Article 136 of Regulation (EU, Euratom) 2024/2509, award procedures affecting security or public order, in particular concerning strategic assets and interests of the Union or its Member States, shall be restricted and eligibility restrictions shall **apply to** high-risk suppliers in line with EU law, for security reasons.

168(2) and (3) of Regulation (EU, Euratom) 2024/2509. Rules applicable to Member States shall be applied, mutatis mutandis, to participating third countries.

Amendment

4. In accordance with Article 136 of Regulation (EU, Euratom) 2024/2509, award procedures affecting security or public order, in particular concerning strategic assets and interests of the Union or its Member States, **including the protection of the integrity of digital infrastructure, communication and information systems, and related supply chains**, shall be restricted and eligibility restrictions shall high-risk suppliers in line with EU law, for security reasons.

Eligibility criteria shall, in particular, for award procedures relating to customs control and scanning equipment, take into account the need for safety, data security, digital sovereignty and of any unintended disclosure of EU data to third countries. In this respect, Union funding awarded under this programme may only be used for the procurement of customs control and scanning equipment from suppliers that are legally established in the Union and not that are not controlled, directly or indirectly by a third-country

entity.

By way of derogation from the second subparagraph, procurement from a supplier which is established in the Union but is controlled, directly or indirectly, by a third-country entity shall be eligible if this third-country entity has been subject to screening within the meaning of Regulation (EU) 2019/452 and, where necessary, to appropriate mitigation measures.

Amendment 69

Proposal for a regulation Article 9 - paragraph 6 a (new)

Text proposed by the Commission

Amendment

6a. For actions regarding European statistics, the following legal entities shall be eligible:

(a) national statistical institutes and other national authorities as referred to in Article 5(2) of Regulation (EC) No 223/2009;

(b) for actions supporting collaborative networks, as referred to in Article 15 of Regulation (EC) No 223/2009, bodies operating in the field of statistics other than the authorities referred to in point (a) of this paragraph.

(c) non-profit making entities which are independent of industry, commercial and business or other conflicting interests, and have as their primary objectives and activities the promotion and

support of the implementation of the European statistics Code of Practice referred to in Article 11 of Regulation (EC) No 223/2009 or the implementation of new methods of production of European statistics aiming to achieve efficiency gains and quality improvements at Union level.

Amendment 70

Proposal for a regulation Article 9 - paragraph 6 b (new)

Text proposed by the Commission

Amendment

6b. Eligibility criteria shall include the need for accountability and transparency of the allocation of Union funding, enabling monitoring and oversight, and preventing fraud.

Amendment 71

Proposal for a regulation Article 9 - paragraph 7

Text proposed by the Commission

Amendment

7. The work programme ***referred to in Article 110 of Regulation (EU, Euratom) 2024/2509*** may further specify the eligibility criteria set out in this Regulation or set additional eligibility criteria for specific actions.

7. The work programme ***adopted in accordance with Article 11*** may further specify the eligibility criteria set out in this Regulation or set additional eligibility criteria for specific actions.

Amendment 72

Proposal for a regulation Article 10 - paragraph 1 - point 1

Text proposed by the Commission

(1) for actions in the area of market surveillance, the market surveillance authorities of the Member States as referred to in Article 10 of Regulation (EU) 2019/1020;

Amendment

(1) for actions in the area of market surveillance, ***including online***, the market surveillance authorities of the Member States as referred to in Article 10 of Regulation (EU) 2019/1020, ***as well as for actions to further coordinate cooperation between the Commission and national market surveillance;***

Amendment 73

Proposal for a regulation

Article 10 - paragraph 1 - point 8

Text proposed by the Commission

(8) for actions regarding customs or taxation, customs or tax authorities of Member States and customs or tax authorities of ***participating associated*** third countries, provided that the conditions set out in Article 7 ***of this Regulation*** are met.

Amendment

(8) for actions regarding customs or taxation, customs or tax authorities of Member States, ***and EU Customs Authority***, and customs or tax authorities of third countries ***participating in the programme***, provided that the conditions set out in Article 7 are met;

Amendment 74

Proposal for a regulation

Article 10 - paragraph 1 - point 8 a (new)

Text proposed by the Commission

Amendment

(8a) for actions regarding the protection of the financial interests of the Union, including preventing and combatting fraud, corruption and any other illegal activities, the administrative, law enforcement, customs, tax or other competent public authorities of Member States

or in third countries participating in the programme, provided that the conditions set out in Article 7 are met;

Amendment 75

Proposal for a regulation Article 11 - paragraph 1

Text proposed by the Commission

The programme shall be implemented ***by work*** programmes as referred to in Article 110 of Regulation (EU, Euratom) 2024/2509.

Amendment

1. The programme shall be implemented ***by annual work*** programmes as referred to in Article 110 of Regulation (EU, Euratom) 2024/2509.

Amendment 76

Proposal for a regulation Article 11 - paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. ***The Commission shall adopt delegated acts in accordance with Article 11c to supplement this Regulation by adopting the work programmes.***

Amendment 77

Proposal for a regulation Article 11 - paragraph 1 b (new)

Text proposed by the Commission

Amendment

1b. ***The work programmes shall implement the objectives set out in Article 3. They shall for each action set out in detail the total amount of additional resources referred to in Article 5, and the***

distribution of those additional resources allocated to the objectives of the programme referred to in Article 3.

Amendment 78

Proposal for a regulation Article 11 - paragraph 1 c (new)

Text proposed by the Commission

Amendment

1c. Actions set out in the Annex to this Regulation implementing the specific objectives referred to in point (g) of Article 3(2) of this Regulation shall be implemented in accordance with Articles 13, 14 and 17 of Regulation (EC) No 223/2009.

Amendment 79

Proposal for a regulation Article 11 - paragraph 1 d (new)

Text proposed by the Commission

Amendment

1d. The Commission shall ensure that stakeholders are consulted in the development of the work programmes.

Amendment 80

Proposal for a regulation Article 11 a (new)

Text proposed by the Commission

Amendment

Article 11a

Monitoring and reporting

1. Without prejudice to the Performance Regulation, the

Commission may adopt delegated acts in accordance with Article 11c to supplement this Regulation by setting out performance indicators to be used, where relevant, in addition to or instead of the indicators set out in Annex I to the Performance Regulation for the purpose of monitoring the implementation of the programme. Such performance indicators shall be used in the assessments and evaluations undertaken by the Commission in accordance with Articles [9 and 10 of the Performance Regulation];

Amendment 81

Proposal for a regulation Article 11 b (new)

Text proposed by the Commission

Amendment

Article 11b

Exercise of the delegation

- 1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.***
- 2. The power to adopt delegated acts shall be conferred on the Commission until 31 December 2034. The Commission shall draw up a report in respect of the delegation of power not later than nine months before that date. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before***

the end of each period.

3. The delegation of power may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.

5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

6. A delegated act adopted shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Amendment 82

Proposal for a regulation Article 13 - paragraph 1

Text proposed by the Commission

1. This Regulation shall not affect the continuation or modification of the actions carried out, ***until their closure***, under Regulations (EU) 2021/444, (EU) 2021/690, (EU) 2021/785, (EU) 2021/847 and (EU) 2021/1077, which shall continue to apply to those actions.

Amendment

1. This Regulation shall not affect the continuation or modification of the actions carried out under Regulations (EU) 2021/444, (EU) 2021/690, (EU) 2021/785, (EU) 2021/847 and (EU) 2021/1077, which shall continue to apply to those actions, ***until their closure***.

Amendment 83

Proposal for a regulation Annex I a (new)

Text proposed by the Commission

Amendment

Annex Ia

Budget Nomenclature

The nomenclature for the Single Market and Customs Programme will include the following budget lines:

Title	Chapter	Article	Item	Description
XX				<i>Single Market and Customs Programme</i>
XX	<i>01</i>			<i>Support administrative expenditure of the Single Market and Customs Programme</i>
XX	<i>01</i>	<i>01</i>		<i>Support expenditure for Single Market</i>
XX	<i>01</i>	<i>02</i>		<i>Support expenditure for Customs</i>
XX	<i>01</i>	<i>03</i>		<i>Support expenditure for Anti-fraud</i>
XX	<i>01</i>	<i>04</i>		<i>Support expenditure for Fiscalis</i>
XX	<i>01</i>	<i>05</i>		<i>Support expenditure for European Statistics</i>
XX	<i>02</i>			<i>Single Market</i>
XX	<i>02</i>	<i>01</i>		<i>Internal market, implementation tools and market surveillance</i>
XX	<i>02</i>	<i>01</i>	<i>01</i>	<i>Completing and improving the functioning of the Single Market</i>
XX	<i>02</i>	<i>01</i>	<i>02</i>	<i>Reducing fragmentation and administrative burden in the Single Market</i>
XX	<i>02</i>	<i>01</i>	<i>03</i>	<i>Supporting implementation of Union law through strengthened market surveillance</i>
XX	<i>02</i>	<i>01</i>	<i>04</i>	<i>Company Law</i>
XX	<i>02</i>	<i>01</i>	<i>05</i>	<i>Support to competition policy</i>
XX	<i>02</i>	<i>01</i>	<i>06</i>	<i>Finance and financial services policies</i>

XX	02	02		Consumers
XX	02	02	01	Promoting interests of consumers and ensuring high level of consumer protection and product safety
XX	02	02	02	Supporting implementation and enforcement of consumer protection rules
XX	02	02	03	Ensuring consumers access to redress mechanisms and adequate information
XX	02	03		Standardisation
XX	02	03	01	Facilitating harmonised standard-setting and reinforcing the development of standards
XX	02	03	02	Ensuring effective design, uniform interpretation and implementation as well as enforcement of Union law
XX	03			Customs
XX	03	01		Supporting the Customs Union
XX	03	02		Development and management of the EU Customs Data Hub
XX	03	03		Supporting detection and control capabilities and ensure coordinated controls
XX	04			Anti-fraud
XX	04	01		Anti-fraud measures
XX	04	01	01	Preventing and combatting fraud, corruption and any other illegal activities affecting the financial interests of the Union
XX	04	01	02	Support cooperation activities in anti-fraud
XX	05			Fiscalis
XX	05	01		Cooperation in the field of taxation
XX	05	02		Implementation of Union law on taxation
XX	06			European statistics
XX	06	01		Producing and disseminating high-quality European statistics