

EN

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Answer given by Mr Šefčovič
on behalf of the European Commission
(8.6.2026)

The Commission does not possess estimates of losses in customs revenues caused specifically by under-invoicing.

Under the Union Customs Code¹, customs controls are carried out by Member States' customs authorities on the basis of risk analysis. The Commission has developed common risk criteria and standards, including for financial risks, which Member States implement in their risk-analysis systems. Under the common risk management framework, customs authorities also exchange risk information and risk-analysis results. These measures contribute to a more harmonised application of customs controls across the EU and to an equivalent level of protection, irrespective of the ports' commercial set-up. The Commission also supports more adequate and equivalent controls through an EU funding programme supporting the purchase of customs control equipment².

Member States already use customs data and intelligence to target consignments at risk. The agreed EU Customs Reform of 26 March 2026³ will further strengthen this data-driven approach through the future EU Customs Data Hub and EU Customs Authority, enhancing the EU-wide use of data analytics for risk analysis and the effectiveness of controls, thereby helping to protect the EU's financial interests.

Recent judgments⁴ of the Court of Justice have also clarified the legal framework for addressing undervaluation, thereby supporting the European Anti-Fraud Office and national authorities in this area.

¹ <https://eur-lex.europa.eu/eli/reg/2013/952/oj/eng>.

² https://taxation-customs.ec.europa.eu/about-us/eu-funding-customs-and-tax/customs-control-equipment-instrument_en.

³ https://taxation-customs.ec.europa.eu/customs/eu-customs-reform_en,
<https://www.consilium.europa.eu/en/press/press-releases/2026/03/26/eu-customs-council-and-parliament-agree-on-landmark-reform/>.

⁴ Judgment of 29 January 2026, *HF and WI v Anexartiti Archi Dimosion Esodon*, Joined Cases C-72/24 and C-73/24, EU:C:2026:51.