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Delegations will find attached the text of the partial mandate for negotiations with the European Parliament as adopted at the Coreper meeting on 19 December 2025.

ANNEX

2025/0590 (COD)

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

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 33, Article 114(1), Article 169(3), Article 197(2), Article 207(2), Article 325(4), Article 338(1) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the Court of Auditors[1],

Having regard to the opinion of the European Economic and Social Committee[2],

Acting in accordance with the ordinary legislative procedure,

Whereas:

(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.]

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1 Reference to be added

2 OJ C […], […], p. […].

(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, continuity and stability for the budget implementation in each of the areas covered by this Programme.

(3) Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council[3] applies to the programme. It lays down the rules on the establishment and the implementation of the general budget of the Union, including the rules on grants, prizes, non-financial donations, procurement, indirect management, financial assistance, financial instruments and budgetary guarantees.

[3] 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).

(4) In accordance with Regulation (EU, Euratom) 2024/2509, Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council[4], Council Regulations (EC, Euratom) No 2988/95[5], (EC, Euratom) No 2185/96[6] and (EU) 2017/1939[7], 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 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 Council[8]. 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.

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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).

(5) [The programme is to be implemented in accordance with Regulation (EU, Euratom) 2025/XXXX of the European Parliament and of the Council[9] 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.]

(6) Pursuant to Article 85(1) of Council Decision (EU) 2021/1764[10], persons and entities established in overseas countries and territories (OCTs) are eligible for funding under the programme and subject to possible arrangements applicable to the Member State to which the relevant overseas country or territory is linked. The programme should take into account the specific characteristics and needs of the outermost regions of the Union, as referred to in Article 349 TFEU.

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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].-

10 Council Decision (EU) 2021/1764 of 5 October 2021 on the association of the Overseas Countries and Territories with the European Union including relations between the European Union on the one hand, and Greenland and the Kingdom of Denmark on the other (Decision on the Overseas Association, including Greenland) (OJ L 355, 7.10.2021, p. 6, ELI: http://data.europa.eu/eli/dec/2021/1764/oj).

(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 safe-guarded Single Market is a pre-requisite 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 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.

(8) Under the multiannual financial framework for the years 2021 to 2027 laid down in Council Regulation (EU, Euratom) 2020/2093[11], the Single Market Programme ('SMP') established by Regulation (EU) 2021/690 of the European Parliament and of the Council[12] 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 Council [13] and the Fiscalis programme established by Regulation (EU) 2021/847 of the European Parliament and of the Council[14] 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 Council[15], 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 Council[16] funds actions which aim to

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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).

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 with 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.

(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.

(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 Council[17] 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.

(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.

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[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].-

(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 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.

(14) The programme should therefore further improve the functioning of the Single Market, including the external dimension, protect and empower citizens, consumers and businesses, including SMEs. 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 ensure 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 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.

(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, 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 Council[18] 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 implementation of the European statistical programme.

(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.

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[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).

(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 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, 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 Council[19] and the Information and Communication System

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[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

for Market Surveillance (ICSMS) under Regulation (EU) 2019/1020 of the European Parliament and of the Council[20] .

(18) Activities in market surveillance are instrumental in meeting the objectives of Regulation (EU) 2019/1020 of the European Parliament and of the Council[21] 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. Market surveillance has an important role to play in helping the EU in 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 to consider EU-level market surveillance in strategic priority areas.

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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.

[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).

(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.

(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, and to 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 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.

(21) The programme should support the development and implementation of high-quality European and international corporate financial and sustainability reporting standards and a well-functioning common reporting framework which are essential for the Single Market, for the effective functioning of the capital markets and for the realisation of the integrated market for financial services in the context of the Savings and Investments Union.

(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 28th[22] regime for companies will directly contribute to the Union's 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.

[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.

(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 and contributes to 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 proposal[23] 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 and between customs and businesses, and by establishing the EU Customs Authority which should 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.

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

(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 the global level.

(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, 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, duly safeguarded from data security breaches due to the potential interference from third country suppliers, which should be facilitated by the programme for Member States as a priority, and for candidate countries and potential candidates which are to become the Union's external borders after their EU accession. 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 Union[24].

(27) The programme should also contribute to ensuring that EU customs control systems are equipped and interoperable to facilitate the smooth movement of military goods and equipment, in the light of the growing importance of military mobility. To this end, support could be provided for the digitalisation and coordination of the customs procedures, including the enhancement of civil-military customs cooperation.

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[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).

(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 estimated amounts to ensure continuity and stability, 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.

(28a) In order to ensure uniform conditions for the implementation of the Programme through annual or multiannual work programmes, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council. The examination procedure should apply for the adoption of implementing acts relating to programmes with substantial implications.

(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 persisting dependency on high-risk suppliers in the Single 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.

(30) Union legislation setting out rules for Union funds under shared management and for pre-accession assistance regarding the programming period for the years 2014 to 2020 and onwards provides for an obligation on Member States, candidate countries and potential candidates to report irregularities and fraud affecting the financial interests of the Union. Based on that legislation and on related implementing regulations, the Commission is obliged to maintain the Irregularity Management System (IMS) as a secure electronic communications tool, which also supports the management and analysis of irregularities.

(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 515/97[25] and Council Decision 2009/917/JHA[26] 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.

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[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).

(32) The programme should be open for participation of third countries where this is in the interest of the Union. To this extent, the Union may allow for full or partial participation of third countries to the constituent activities of the programme. 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 EEA[27], which provides for the participation to the programmes on the basis of a decision adopted under that Agreement. The third countries should also include the category of European micro-states (the Principality of Andorra, the Principality of Monaco, the Republic of San Marino and the Vatican City State) where relevant international agreements are in force with that state and in accordance with the conditions laid down therein. 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. When deciding on the participation of third countries, the respective prerogatives of the European Parliament, the Council and the Commission under Article 218 TFEU are to be observed.

(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 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.

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

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).

(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 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.

(35) The draft part of the programme regarding the framework for the development, production and dissemination of European statistics has been submitted for prior examination to the European Statistical System Committee in accordance with Article 13(4) Regulation (EC) No 223/2009.

(36) This Regulation replaces the programmes established by Regulations (EU) 2021/444, (EU) 2021/690, (EU) 2021/785, (EU) 2021/847 and (EU) 2021/1077. Those Regulations should therefore be repealed.

(37) To ensure the continuation of fulfilment of actions related to Union legal obligations and other actions or modification of the actions carried out under those Regulations, until their closure, transitional arrangements should be laid down,

HAVE ADOPTED THIS REGULATION:

Article 1

Subject matter

This Regulation establishes the Single Market and Customs Programme (the ‘programme’) and lays down the objectives of the programme, its budget [for the period from 1 January 2028 to 31 December 2034], the forms of Union funding and the rules for providing such funding.

Article 2

Definitions

For the purposes of this Regulation, the following definitions apply:

(1) 'legal entity' means a natural person, or a legal person created and recognised as such under Union, national or international law, which has legal personality and the capacity to act in its own name, exercise rights and be subject to obligations, or an entity which does not have legal personality as referred to in Article 200 (2)(c) of the Financial Regulation;

(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 Council[29] or the equivalent bodies in the participating third countries;

(3) 'mission of customs authorities' means the mission of customs authorities as referred to in Article 3 of Regulation (EU) No 952/2013;

(4) 'tax' or 'taxation' means matters, including design, administration, enforcement and compliance, relating to the following taxes and duties:

(a) value added tax as provided for in Council Directive 2006/112/EC[30];

(b) excise duties on alcohol as provided for in Council Directive 92/83/EEC[31];

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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).

30 Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1, ELI: http://data.europa.eu/eli/dir/2006/112/oj).

31 Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (OJ L 316, 31.10.1992, p. 21, ELI: http://data.europa.eu/eli/dir/1992/83/oj).

(c) excise duties on tobacco products as provided for in Council Directive 2011/64/EU[32];

(d) taxes on energy products and electricity as provided for in Council Directive 2003/96/EC[33];

(e) other taxes and duties of any kind levied by or on behalf of a Member State or its territorial or administrative subdivisions, including the local authorities, or on behalf of the Union, insofar as they are relevant for the internal market and for administrative cooperation between Member States;

(5) 'tax authorities' means public authorities and other bodies which are responsible for taxation or tax-related activities;

(6) 'Union-level digital solution' means a digital concept, system, tool, database, datahub, application, platform, interoperable IT infrastructure, or similar solution, including both hardware and software aspects;

(7) 'standard' means:

(a) any of the following, as defined in Article 2, points (1) to (5), of Regulation (EU) No 1025/2012 of the European Parliament and of the Council[34]:

– a standard;

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32 Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (OJ L 176, 5.7.2011, p. 24, ELI: http://data.europa.eu/eli/dir/2011/64/oj),to be repealed and replaced by a Council Directive on the structure and rates of excise duty applied to manufactured tobacco and tobacco related products, if the Commission's proposal (COM(2025)580 final of 16 July 2025) is adopted.

33 Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51, ELI: http://data.europa.eu/eli/dir/2003/96/oj).

34 Regulation (EU) No 1025/2012 of the European Parliament and of the Council of 25 October 2012 on European standardisation, amending Council Directives 89/686/EEC and 93/15/EEC and Directives 94/9/EC, 94/25/EC, 95/16/EC, 97/23/EC, 98/34/EC, 2004/22/EC, 2007/23/EC, 2009/23/EC and 2009/105/EC of the European Parliament and of the Council and repealing Council Decision 87/95/EEC and Decision No 1673/2006/EC of the European Parliament and of the Council (OJ L 316, 14.11.2012, p. 12, ELI: http://data.europa.eu/eli/reg/2012/1025/oj).

– a European standardisation deliverable;

– a draft standard;

– a technical specification;

– an ICT technical specification;

(b) an ‘international accounting standard’ as defined in Regulation (EU) No 1606/2002 of the European Parliament and the Council[35];

(c) a ‘sustainability reporting standard’ which provides stakeholders with information about ‘sustainability matters’ as defined in Article 2(17) of Directive 2013/34/EU of the European Parliament and the Council[36];

(d) an ‘international auditing standard’ as defined in Directive 2006/43/EC of the European Parliament and the Council[37];

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

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

(10) ‘European statistics’ means statistics developed, produced and disseminated in accordance with Regulation (EC) No 223/2009.

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35 Regulation (EC) No 1606/2002 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 19 July 2002 on the application of international accounting standards (OJ L 243, 11/09/2002, pp. 1-4, ELI: https://eur-lex.europa.eu/eli/reg/2002/1606/oj/eng).

36 Directive 2013/34/EU of the European Parliament and the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, pp. 19–76, ELI: http://data.europa.eu/eli/dir/2013/34/oj).

37 Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (Text with EEA relevance) OJ L 157, 9.6.2006, pp. 87–107 http://data.europa.eu/eli/dir/2006/43/oj

Article 3

Programme objectives

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 and to provide European statistics, with a design fostering flexibility, simplification and synergies and supporting the Union's horizontal policy mainstreaming priorities.

2. The programme has the following specific objectives:

   (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 internal market for goods, people, services and capital; to improve related digital and financial literacy; to facilitate the prevention and removal of discriminatory, unjustified or disproportionate obstacles to the proper functioning of the internal market; to ensure access to redress mechanisms, by supporting representative organisations in their participative role; to improve the understanding of the Single Market and its benefits and challenges by supporting data collection and acquisition activities, analyses and tools;

   (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 control equipment for customs authorities;

(c) to facilitate harmonised standard-setting and reinforce the development of European and international standards, to enable the 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;

(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;
- an effective market surveillance and the monitoring of product conformity and product safety;
- a high level of consumer protection;

(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;

(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);

(g) to develop, produce and disseminate high-quality, relevant and comparable official European statistics in line with the quality criteria laid down in Article 12(1) of Regulation (EC) No 223/2009, in a timely, impartial and cost-efficient manner, as set out in the Annex.

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 law and corporate governance, 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.

Article 4

[Budget

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.

2. Budgetary commitments for activities extending over more than one financial year may be broken down over several years into annual instalments.

3. Appropriations may be entered in the Union budget beyond 2034 to cover the expenses necessary and to enable the management of actions not completed by the end of the programme.

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.]

Article 5

Additional resources

1. Member States, Union institutions, bodies and agencies, third countries, international organisations, international financial institutions, or other third parties, may make additional financial or non-financial contributions to the programme. Additional financial contributions shall constitute external assigned revenue within the meaning of Article 21(2), points (a), (d), or (e) or Article 21(5) of Regulation (EU, Euratom) 2024/2509.

2. Resources allocated to Member States under shared management may, at their request, be made available to the programme. The Commission shall implement those resources directly or indirectly in accordance with Article 62(1), point (a) or (c), of Regulation (EU, Euratom) 2024/2509. They shall be additional to the amount referred to in Article 4(1) of this Regulation. Those resources shall be used for the benefit of the Member State concerned. Where the Commission has not entered into a legal commitment under direct or indirect management for additional amounts thus made available to the programme, the corresponding uncommitted amounts may, at the request of the Member State concerned, be transferred back to one or more respective source programmes or their successors.

Article 6

Alternative, combined and cumulative funding

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.

2. Award procedures under the programme may be jointly conducted under direct or indirect management with Member States, Union institutions, bodies and agencies, third countries, international organisations, international financial institutions, or other third parties (‘partners to the joint award procedure’), provided the protection of the financial interests of the Union is ensured. Such procedures shall be subject to a single set of rules and lead to the conclusion of single legal commitments. For that purpose, the partners to the joint award procedure may make resources available to the programme in accordance with Article 5 of this Regulation, or the partners may be entrusted with the implementation of the award procedure, where applicable in accordance with Article 62(1), point (c), of Regulation (EU, Euratom) 2024/2509. In joint award procedures, representatives of the partners to the joint award procedure may also be members of the evaluation committee referred to in Article 153(3) of Regulation (EU, EURATOM) 2024/2509.

Article 7

Third countries participating in the programme

1. The programme may be opened to the full or partial participation of the following third countries, in accordance with the objectives laid down in Article 3 and applicable to:

   (a) members of the European Free Trade Association which are members of the European Economic Area, in accordance with the conditions laid down in the Agreement on the European Economic Area, as well as European micro-states (Andorra, Monaco, San Marino and the Vatican City), in accordance with the conditions laid down in the relevant agreements;

   (b) acceding countries, candidate countries and potential candidates, in accordance with the general principles and general terms and conditions for the participation of those countries in Union programmes established in the respective framework agreements, protocols and Association Council decisions or in similar agreements and in accordance with the specific conditions laid down in agreements between the Union and those countries;

(c) European Neighbourhood Policy countries, in accordance with the general principles and general terms and conditions for the participation of those countries in Union programmes established in the respective framework agreements, protocols and Association Council decisions or in similar agreements and in accordance with the specific conditions laid down in agreements between the Union and those countries;

(d) other third countries, in accordance with the conditions laid down in a specific international agreement covering the participation of the third country to any Union programme.

2. The agreements for participation in the programme referred to in paragraph 1 shall:

(a) ensure a fair balance as regards the contributions and benefits of the third country participating in the programme;

(b) lay down the conditions of participation in the programme, including the calculation of financial contributions, consisting of an operational contribution and a participation fee, to a programme and its general administrative costs;

(c) not confer on the third country any decision-making power in the programme;

(d) guarantee the rights of the Union to ensure sound financial management and to protect its financial interests;

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

For the purposes of this paragraph, first subparagraph, point (d), the third country shall grant the necessary rights and access required under Regulations (EU, Euratom) 2024/2509 and (EU, Euratom) No 883/2013, and guarantee that decisions imposing a pecuniary obligation on persons other than States in the meaning of Article 299 TFEU, as well as judgements and orders of the Court of Justice of the European Union, are enforceable.

Article 8

Implementation and forms of Union funding

1. The programme shall be implemented in accordance with Regulation (EU, Euratom) 2024/2509, under direct management or indirect management with the entities referred to in Article 62(1), point (c), of Regulation (EU, Euratom) 2024/2509.

2. Union funding may be provided in any form in accordance with Regulation (EU, Euratom) 2024/2509, in particular grants, procurement, non-financial donations, and remuneration and reimbursements to experts as referred to in Articles 242 and 243 of Regulation (EU, Euratom) 2024/2509.

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.

Article 9

Eligibility

1. Eligibility criteria shall be set to support achievement of the objectives laid down in Article 3 of this Regulation, in accordance with Regulation (EU, Euratom) 2024/2509 and shall apply to all award procedures under the programme.

2. In award procedures under direct or indirect management, one or more of the following legal entities may be eligible to receive Union funding:

   (a) entities established in a Member State;

   (b) entities established in a participating third country;

   (c) international organisations;

(d) other entities established in non-participating 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 3.

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

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.

5. For actions contributing to European standardisation in accordance with Regulation (EU) No 1025/2012, the entities specified in Articles 15 and 16 of that Regulation shall be eligible.

6. For actions supporting consumer protection and/or relating to the European Consumer Centres Network, the following bodies shall be eligible:

(a) a non-profit body designated by a Member State or a third country referred to in Article 7 selected through a transparent procedure;

(b) a public body.

7. The work programme referred to in Article 11 may further specify the eligibility criteria set out in this Regulation.

8. Representatives of third countries or international organisations shall not be present in deliberations on eligibility and award criteria.

Article 10

Entities eligible without a call for proposals

The following entities may be awarded a grant under the programme without a call for proposals:

(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;

(2) for actions in the area of accreditation, the body recognised under Article 14(1) of Regulation (EC) No 765/2008 of the European Parliament and of the Council[38] to carry out the activities referred to in Article 32(1) of that Regulation;

(3) for actions supporting the development of high-quality corporate financial and sustainability reporting and auditing standards and the facilitation of their integration into Union law, EFRAG (formerly the European Financial Reporting Advisory Group), the International Financial Reporting Standards Foundation ('IFRS Foundation') and the Public Interest Oversight Board ('PIOB') or successor organisations;

(3a) for actions contributing to European standardisation in accordance with Regulation (EU) No 1025/2012, the entities specified in Articles 15 and 16 of that Regulation shall be eligible;

(5) for actions regarding consumers, the representation of consumers interest at the Union level, namely the Bureau Européen des Unions de Consommateurs ('BEUC') and the European Association for the Coordination of Consumer Representation in Standardisation ('ANEC'), provided they have no conflicting interests and represent, through its members, the interests of Union consumers in at least two thirds of the Member States;

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[38] Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30, ELI: http://data.europa.eu/eli/reg/2008/765/oj).

(6) for actions relating to the protection of the interests of consumers and end-users of financial services and supporting their participation in financial services policy making, providing guidance in financial services as well as promoting financial literacy and a better understanding of the financial sector and the different categories of commercialised products, Finance Watch and the European Federation of Investors and Financial Services Users (Better Finance), or successor organisations, subject to the following conditions, to be assessed annually:

(a) those entities remain non-governmental, non-profit and independent of industry, commerce or business;

(b) they have no conflicting interests and represent through their members the interests of Union consumers and other end-users in the area of financial services;

(7) for actions regarding European statistics, the national statistical institutes and other national authorities referred to in Article 5(2) of Regulation (EC) No 223/2009;

(8) for actions regarding customs, customs authorities of Member States, customs authorities of participating third countries, provided that the conditions set out in Article 7 of this Regulation are met[, and the EU Customs Authority][39];

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

Article 11

Work programme

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

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[39] Brackets to be removed as soon as agreement on the new Union Customs code is final.

2. The work programmes shall be adopted by the Commission by means of implementing acts. Those implementing acts shall be adopted in accordance with the examination procedure as referred to in Article 11a(3).

3. Priorities set out in 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.

Article 11a

Committee procedure

1. The Commission shall be assisted by a committee. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

2. The committee shall, where appropriate, convene in configurations reflecting the specific objectives of the programme.

3. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

Article 12

Repeal

Regulations (EU) 2021/444, (EU) 2021/690, (EU) 2021/785, (EU) 2021/847 and (EU) 2021/1077 are repealed with effect from 1 January 2028.

Article 13

Transitional provisions

1. This Regulation shall not affect the continuation or modification of the actions concerned, 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 the actions concerned until their closure.

2. The financial envelope for the programme may also cover technical and administrative assistance expenses necessary to ensure the transition between the programme and the measures adopted under Regulations (EU) 2021/444, (EU) 2021/690, (EU) 2021/785, (EU) 2021/847 and (EU) 2021/1077.

Article 14

Entry into force and application

This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.

It shall apply from 1 January 2028.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the European Parliament
The President

For the Council
The President

ANNEX

Priorities implementing the specific objective referred to in Art.3.2(g) on European statistics

The implementation of Union policies requires relevant, high-quality and comparable European statistics on economic, social and environmental conditions at national and regional levels, as they are essential for democratic debate, evidence-based policy-making, research, and business activities. The European statistics shall be developed, produced and disseminated in conformity with statistical principles and quality criteria set out in Regulation (EC) No 223/2009 and further elaborated in the European Statistics Code of Practice.

The implementation of these priorities shall be proportionate and cost effective, based on priority setting, simplification and reduced burden on enterprises, and should result from close and coordinated cooperation within the European Statistical System.

The priorities related to the development, production and dissemination of European statistics within the meaning of Article 13 of Regulation (EC) No 223/2009 (European statistical programme) are the following:

Competitiveness and productivity of European businesses

(a) revamping European business statistics and enriching the statistical evidence on the competitiveness and productivity of European businesses including small and medium-sized enterprises, and small mid-caps enterprises, research and innovation, trade and global value chains while limiting response burden;

New EU economic governance, investments and MFF implementation

(b) providing comprehensive macro-economic statistics underpinning EU economic governance, investments, the Excessive Deficit Procedure, EU own resources, and updating the European System of Accounts and the Balance of Payments manual to better reflect digitalisation, globalisation, wellbeing and sustainability in macroeconomic statistics in line with the global System of National Accounts 2025 (SNA2025);

(c) improving the timeliness of housing price statistics and providing statistics on commercial real estate developments;

Green transition and sustainable development

(d) consolidating statistics on environment, climate change mitigation and adaptation in both public and private sectors, as well as in ecosystem services and environmental footprints, green transition, circularity, clean technologies, agriculture, fisheries, aquaculture, energy, transport, new mobility patterns and regional development;

Fairness, cohesion and democracy

(e) enriching the statistical evidence regarding affordable and sustainable housing and related aspects such as energy poverty, housing supply, and short-term accomodation rentals;

(f) implementing the programme of social statistics including ad-hoc modules for the EU labour force survey and statistics on income and living conditions;

(g) providing statistics on demographic changes in the EU, and on immigration and emigration, as well as relevant aspects of equality, health and mental health, long-term care, and territorial disparities, based on improved and harmonised methodologies and re-using administrative and new digital data sources;

(h) improving dissemination and communication of European statistics including through AI-based search engines, enhancing their role in the fight against disinformation and improving data literacy;

Defence and security

(i) providing comparable European statistics on defence expenditure and investments, and the defence and space industries, ensuring confidentiality and comparability by elaborating methodological guidance for the recording of government finance statistics, including the statistical treatment of joint defence procurements;

Partnerships and further development of the European Statistical System

(j) continuous dialogue with users and horizon scanning to better understand evolving data needs and to adapt priorities to keep European statistics relevant and trustworthy.

(k) fostering innovation and simplification in the European Statistical System and reducing the statistical reporting burden, including administrative burden on enterprises, by leveraging new data sources, including from the EU's Earth observation flagship Copernicus and ethical use of digital technologies, including artificial intelligence (AI), implementing the once-only principle and further digitalisation of data collections, and revising the EU statistical legislative framework;

(l) developing quality frameworks that cater for multisource and AI-based statistics and enhancing the contribution to the Common European Data Spaces in line with statistical principles and legislation;

(m) supporting national statistical authorities of the enlargement countries in the accession path to the EU and strengthening international statistical partnerships;