


# REPLIES OF THE EUROPEAN COMMISSION AND OF THE EUROPEAN EXTERNAL ACTION SERVICE

## TO THE EUROPEAN COURT OF AUDITORS' SPECIAL REPORT

on EU trade sanctions against the Russian Federation

# Contents

I. THE COMMISSION and EEAS REPLIES IN BRIEF ..... 2

II. REPLIES TO THE RECOMMENDATIONS ..... 3

Recommendation 1: Improve the regulatory framework for EU trade sanctions ..... 3

Recommendation 2: Conduct an in-depth analysis on how Member States implement and enforce EU trade sanctions ..... 4

Recommendation 3: Incentivise full use of information-exchange systems by Member States ..... 5

Recommendation 4: Improve the monitoring and assessment of EU trade sanctions ..... 6

III. REPLIES TO OBSERVATIONS ..... 7

1. The Commission's coordination system at EU and international level ..... 7

2. Trade sanctions and anti-circumvention measures impact on trade between the EU and Russia ..... 8

3. The EU's legal framework and the implementation of sanctions ..... 8

4. National practices in enforcing EU trade sanctions ..... 10

5. Commission guidance and information systems ..... 11

6. The Commission's monitoring of the effectiveness of EU trade sanctions ..... 12

This document presents the replies of the European Commission and the European External Action Service to the observations made in a Special Report of the European Court of Auditors, in line with Article 265 of the Financial Regulation. These replies are to be published by the European Court of Auditors together with the Special Report.

# I. THE COMMISSION and EEAS REPLIES IN BRIEF

The European Commission takes note of the European Court of Auditors' (ECA) Special Report on EU trade restrictive measures ('sanctions') against the Russian Federation. As the ECA notes in the report, the EU has adopted **21 successive sanctions packages against Russia**, in response to its unprovoked and unjustified military aggression against Ukraine, as of 23 July 2026. This unprecedented body of restrictive measures, consisting of a range of financial, economic and trade measures, reflects both the scale and the urgency of the EU's response.

The Commission notes that many of the ECA's findings are based on the premise that the implementation of trade sanctions relies primarily on customs tools[1]. This results in an emphasis on customs while the scope of sanctions is generally broader, with respect to the relevant actors and legal and operational processes. EU sanctions, including trade sanctions, are adopted and implemented as part of the EU's Common Foreign and Security Policy (CFSP). The CFSP, trade policy and the customs union are distinct policy domains, with a different distribution of competences between the EU and its Member States and with different objectives. Furthermore, EU trade sanctions are not a standalone tool of the CFSP but constitute one type, albeit a very important one of the many measures that are designed and proposed by the Commission and subsequently discussed and adopted by unanimity by the Member States as a 'package'.

The implementation and enforcement of EU sanctions, including the application of Council Regulation (EU) No 833/2014[2] which lays down the rules for EU trade sanctions, is the responsibility of the national competent authorities of the EU Member States, which implement and enforce these measures within their jurisdictions. As the guardian of the Treaties, the Commission monitors the implementation and enforcement of EU sanctions by the Member States and provides support to them.

The breadth, urgency and complexity of these sanctions' packages have placed considerable pressure not only on the Commission, but also on national authorities. In response, the Commission is providing significant support to national authorities and welcomes the ECA's overall positive assessment, in its Special Report, of the work carried out to support and coordinate the implementation of EU trade sanctions against Russia.[3]

As the report recognises, in terms of coordination, the Commission has set up a framework, both internally and with Member States' authorities, that reflects the cross-policy complexity of sanctions.[4] The Commission has also made efforts to improve outreach beyond the EU, by appointing an EU Sanctions Envoy to work on preventing the circumvention of EU sanctions, including trade sanctions.[5]

Furthermore, the Commission welcomes the ECA's recognition of the Commission's comprehensive work in providing guidance on the implementation of EU trade sanctions.[6] The Commission has

[1] Paragraphs 3, 16-18, 61-62 of the ECA report.

[2] Council Regulation (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine, https://eur-lex.europa.eu/eli/reg/2014/833/oj/eng.

[3] Paragraphs 12-13 of the ECA report.

[4] Paragraphs 25-26 of the ECA report.

[5] Paragraphs 31-35 of the ECA report.

[6] Paragraphs 19-20, 80-83 of the ECA report.

prepared numerous guidance documents and developed a list of frequently asked questions (FAQs) (more than 900 on EU sanctions against Russia, of which one quarter concern trade sanctions). In addition, the Commission replies to questions from national competent authorities via the Sanctions Information Exchange Repository (SIER), helps businesses to comply with sanctions via the Sanctions Helpdesk, organises meetings with Member State experts in designated groups, and engages in direct exchanges with national authorities and a broad range of stakeholders.

Most importantly, the Commission welcomes the ECA's conclusion that 'trade sanctions together with anti-circumvention measures have significantly reduced trade between the EU and Russia'.[7] EU trade sanctions have been successful, as shown by the sharp drop in trade between the EU and Russia. In 2025, total EU exports of goods to Russia were down 66% (EUR 30,4 billion as compared to EUR 89,2 billion) and EU imports from Russia fell by 83% (EUR 27,9 billion as compared to EUR 163,6 billion) compared to 2021,[8] the last full year before Russia's full-scale invasion of Ukraine. This includes a major reduction in exports and imports and the near cessation of trade in critical and high-priority goods with relevance for Russia's military capabilities, as evidenced by the regular monitoring and reporting conducted by various Commission departments. In adopting new trade measures proposed by the Commission, or renewing existing ones, Member States can balance these policy objectives against the specific impact of a particular measure on their own economies and economic operators.

# II. REPLIES TO THE RECOMMENDATIONS

## Recommendation 1: Improve the regulatory framework for EU trade sanctions

***To promote consistency across Member States in the implementation of sanctions, the Commission should, in its relevant proposals and in guidance, improve legal certainty by:***

***(a) avoiding the use of ambiguous terms; and***
***(b) mitigating the operational issues that arise from terminological distinctions between customs and sanctions legislation.***

**(Target implementation date: 2027)**

The Commission **accepts** recommendations 1(a) and 1(b). The Commission will continue to strive for clear and consistent use of sanctions terminology in its proposals for sanctions regulations, as it has done until now. It will also continue to support Member States and operators in mitigating operational issues that could still arise in the implementation of EU sanctions, notably via explanations provided in replies to FAQs, dedicated guidance, and exchanges with Member States' authorities. This includes difficulties that arise from the use of terminology from different policy areas, such as trade and customs.

Having said that, the Commission notes that the regulatory framework as such is decided by the Council. While the Commission plays an important role in the legislative process, it is not the only institution involved in the legal drafting of EU sanctions. As a CFSP tool, EU sanctions are the result

[7] Paragraphs 36-56 of the ECA report.

[8] Eurostat, data retrieved in September 2026.

of political decisions and compromises between the EU Member States in the Council. Article 215 TFEU states that where a CFSP decision provides for the interruption or reduction, in part or completely, of economic and financial relations with one or more third countries, the proposals for Council regulations are tabled jointly by the High Representative and the Commission. In practice, the final legal acts are adopted by the Council by unanimity,[9] following negotiations and agreement among Member States. While the Commission will continue to put forward proposals for EU sanctions regulations that use consistent and unambiguous terminology to strengthen legal certainty in the CFSP area, it cannot prejudge the outcome of the negotiations in the Council on any such proposals.

## Recommendation 2: Conduct an in-depth analysis of how Member States implement and enforce EU trade sanctions

***To enhance the implementation of sanctions, the Commission should conduct an in-depth analysis of whether Member States uniformly implement and enforce EU trade sanctions. Specifically, the analysis should focus on how:***

***(a) customs controls can be further aligned (including post-clearance audits);***
***(b) Member States manage export authorisations and check those issued by another Member State.***

**(Target implementation date: 2027)**

The Commission **accepts** recommendation 2(a). It notes that the current customs reform provides for new instruments to ensure the harmonised application of customs controls and harmonised risk management. Uniform implementation of customs controls will be facilitated by the establishment of an European Union Customs Authority and the improved availability of information (the EU Customs Data Hub), which are not yet in place.

The Commission **partially accepts** recommendation 2(b) to conduct an analysis of how Member States manage export authorisations to Russia for dual-use and advanced technologies on the basis of notifications provided by Member States in the Dual Use System (DUeS). However, the Commission is not in a position to assess whether Member States check authorisations issued by another Member State, as Member States are not obliged to report on whether they have checked authorisations issued by another Member State.

It should be noted that the Commission is already conducting transaction level analyses focused on the direct exports from Member States of dual-use and advanced technologies. Their objective is to identify possible discrepancies between what has been exported under authorisations pursuant to exemptions and derogations permitted by Council Regulation (EU) No 833/2014 and what has been notified in DUeS. The Commission shares its findings within the Enforcement Coordination Mechanism (ECM) and ECM experts are invited to investigate at national level the transactions identified as possibly anomalous and, as far as possible, to report on their potential findings.

Having said that, the Commission would like to emphasise that EU sanctions, trade and customs, constitute separate policy domains with different distributions of competences between the EU and Member States. While customs officials and procedures play an important role in implementing trade sanctions, they are not the only relevant constituency.

[9] The Treaties provide for CFSP Council decisions to be adopted by the Council by unanimity and the corresponding regulations by qualified majority.

In this context, and as acknowledged by the ECA, the implementation and enforcement of sanctions is the primary responsibility of Member States, while the Commission helps ensure uniformity across the EU. This reflects the current distribution of competences between the Commission and Member States. Any change, while desirable from the perspective of the Commission in terms of ensuring a more uniform implementation of sanctions across the EU, would require the agreement of all Member States.

## Recommendation 3: Incentivise the full use of information-exchange systems by Member States

***The Commission should incentivise national administrations to make full use of information-exchange systems used in the context of EU trade sanctions. In particular, the Commission should:***

***(a) review the functioning of risk information forms for sanctions in the Customs Risk Management System with a view to improving their use and follow-up;***

***(b) actively promote and facilitate the full and active use of the Sanctions Information Exchange Repository; and***

***(c) provide customs authorities access to central information-exchange systems relevant to the implementation of EU trade sanctions.***

**(Target implementation date: 2028)**

The Commission **accepts** recommendation 3(a) to conduct a review aimed at improving the use of Risk Information Forms for sanctions and of the feedback received from Member States on their follow-up.

The Commission **accepts** recommendation 3(b). The Commission is committed to continuing to promote and facilitate the use of the Sanctions Information Exchange Repository (SIER). In particular, the Commission will continue to organise dedicated sessions on the use of SIER in the context of different expert groups, such as the Expert Group on Union restrictive measures and extra territoriality, and to expand the utility of the tool for ensuring more uniform sanctions implementation across EU Member States. Since SIER is a tool designed to address the needs of the national competent authorities, the Commission will continue the dialogue with Member States and duly consider any requests for improvements from their side.

The Commission **accepts** recommendation 3(c), which is to improve customs authorities' access to relevant information in central information-exchange systems, and will assess the options for doing this. In this context, the Customs Surveillance System already collects all customs import and export declarations from the Member States, thus providing the Commission with an essential tool for EU-level monitoring of trade flows. This also enables the Commission to provide Member States with important information on current and future trade flows across the EU that have potential links to these sanctions.

Furthermore, the Commission emphasises that the establishment under the customs reform of the European Union Customs Authority and the EU Customs Data Hub, as of July 2028 for e-commerce and as of 2031 for other trade flows, will further transform the systems for the exchange of customs information. It will offer a 360-degree view of all EU customs operations, with common risk management capabilities and full visibility of the customs controls carried out by all Member

States. The Commission will have to take into account these developments to implement this recommendation.

Therefore, in addition to existing and planned solutions, other complementary solutions for real-time access will also be investigated in terms of their feasibility, efficiency and planning, in order to provide customs authorities access to central information-exchange systems relevant to the implementation of EU trade sanctions.

## Recommendation 4: Improve the monitoring and assessment of EU trade sanctions

***The Commission should improve its monitoring of trade sanctions and the assessment of their effectiveness. In particular, the Commission should:***

***(a) ensure more integrated and comprehensive data collection, analysis, and compliance tracking to monitor the implementation of sanctions; and***

***(b) propose criteria for assessing the effectiveness of EU trade sanctions and carry out regular assessments based on those criteria.***

**(Target implementation date: 2028)**

The Commission **accepts** recommendation 4(a). The Commission already carries out a range of analyses related to trade sanctions and the relevant Commission departments cooperate on analysing trade sanctions-related data and other factual elements within their respective competence and expertise. This approach reflects the different policy responsibilities, legal mandates and technical knowledge required for the assessment of such data. The Commission commits to continue to further improve this monitoring and analysis of trade sanctions, including through enhanced information exchange and data collection.

The Commission **does not accept** recommendation 4(b). As recognised by the ECA, the Commission already carries out regular technical assessments. They cover trade flows, patterns of circumvention, the impact of existing measures, potential loopholes, as well as needs for future adjustments to existing sanctions and the introduction of new sanctions. Furthermore, the Commission assesses the consequences of all EU sanctions (not only trade-related ones) on the Russian economy. These technical assessments will continue to be performed by the Commission, shared with Member States, and directly inform future sanctions proposals submitted by the Commission.

In addition, Member States conduct their own assessments which feed into the decision-making process in the Council. More broadly, EU sanctions are tools of the EU's CFSP. As such, the assessments of their continued need, desirability or effectiveness are political, not technical in nature.

The Commission therefore points out that, in light of the nature of the EU's CFSP and the related decision-making and distribution of competences, the decision on the review of the overall effectiveness of sanctions lies with the Council and Member States rather than the Commission.

# III. REPLIES TO OBSERVATIONS

## 1. The Commission's coordination system at EU and international level

The Commission welcomes the ECA's positive assessment of its internal coordination[10] and the ECA's finding that the 'coordination framework with Member States reflects the complexity of decision-making and the cross-policy nature of sanctions'.[11] The unparalleled use of sectoral sanctions against Russia requires the expertise of different Commission departments, as well as that of Member States' national authorities. This is why the Commission has established or repurposed dedicated working groups with the different national authorities to regularly discuss issues within their respective mandates. While the Commission acknowledges that the complexity of sanctions can create pressure on resources, the ECA's findings confirm the overall strength and relevance of the Commission's coordination framework.

The Commission further welcomes the ECA's positive assessment[12] that its framework for international coordination on sanctions is comprehensive. This reflects concrete achievements, notably the regular engagement with non-EU partners through diplomatic channels, periodic sanctions dialogues and informal consultations with like-minded partners, and other tools to strengthen the impact of EU sanctions.

## 2. Trade sanctions and anti-circumvention measures impact on trade between the EU and Russia

The Commission welcomes the ECA's observation that trade sanctions, together with anti-circumvention measures, have significantly reduced trade between the EU and Russia.[13] The majority of past trade with Russia is now covered by the EU's targeted trade sanctions. Beyond that, even in areas that are not yet subject to EU restrictive measures, Russia's war of aggression has triggered a tangible downturn in trade and an unprecedented decoupling from Russia. As a result, in 2025, overall EU exports of goods to Russia were down 66% from EUR 89,2 billion to EUR 30,4 billion, and imports from Russia fell by 83% from EUR 163,6 billion to EUR 27,9 billion as compared to 2021.

Trade sanctions hit particularly hard Russia's access to goods and services with military and civil purposes, such as the common high-priority items (CHP) and economically critical goods (ECG). As acknowledged by the ECA, the export of these goods from the EU to Russia has almost ceased since 2023.[14]

The Commission has also made it a key priority to tackle the circumvention of EU sanctions, including trade sanctions. To address circumvention via third countries, the Commission has worked on stepping up the EU's diplomatic efforts. Since taking up his duties in January 2023, the EU Sanctions Envoy has conducted outreach to numerous third countries identified as potential hubs

[10] Paragraphs 25-26 of the ECA report.

[11] Paragraphs 27-30 of the ECA report.

[12] Paragraphs 31-35 of the ECA report.

[13] Paragraphs 36-56 of the ECA report.

[14] Paragraphs 14, 39 and Figure 3 of the ECA report.

for the circumvention of trade sanctions. In addition, sanctions and circumvention prevention have been mainstreamed into policy dialogues, most notably on trade and customs. The Commission has been organising capacity-building seminars for the public and private sectors in certain third countries to help their authorities and businesses better understand EU trade sanctions. The Commission has also supported Member States and EU operators in this regard. The Commission has published guidance and a list of FAQs on the topic of circumvention, as well as due diligence guidance advising operators on how to avoid being drawn into sanctions circumvention schemes. It has also assisted Member States via multi-country projects to improve the ability of national competent authorities to foster the implementation of sanctions and avoid their circumvention.[15]

# 3. The EU's legal framework and the implementation of sanctions

The ECA notes that 'imprecise terminology in the EU sanctions legislation makes its implementation more difficult',[16] and highlights that exemptions and derogations are especially challenging. The Commission would like to stress that the wording of sanctions provisions is agreed unanimously by all Member States, and that imprecise terminology and exemptions and derogations are often included at the specific request of Member States during Council negotiations. The Commission considers that any initial uncertainty has been progressively clarified through explanations provided in replies to FAQs, dedicated guidance, and exchanges with Member States' authorities. The Commission remains committed to continuing its support to Member States in this regard.

With regard to the ECA's finding that the uniform implementation of sanctions might be undermined by ambiguities in the legal framework, such as 'divergences between sanctions regulations and the Customs Code',[17] the Commission would like to recall that EU sanctions regulations fall within the CFSP area, are separate from EU trade and customs policy, and make use of standard sanctions terminology. Moreover, a broad range of stakeholders, including national competent authorities other than those for customs, as well as EU economic operators, are essential for ensuring the implementation of EU trade sanctions. Whenever terms used in Council Regulation (EU) 833/2014 could give rise to confusion because they do not align with customs terminology, extensive guidance has been provided to ensure their correct application.

The Commission will continue to strive for clear and consistent use of sanctions terminology in its proposals for sanctions regulations, as it has done until now, and initiatives are already underway to ensure consistent legal drafting across EU sanctions regulations. For example, the Commission is currently funding a project looking into how to further improve the harmonisation and standardisation of relevant legal texts.[18] However, while the Commission plays an important role in the legislative process, it is not the only institution involved in the legal drafting of EU sanctions.

---

[15] Technical Support Instrument (TSI) project titled 'Enhancing border controls for preventing sanctions circumvention'. TSI is the EU programme that provides tailor-made technical expertise to Member States to tackle the challenges posed when implementing reforms. More information is available at: https://reforms-investments.ec.europa.eu/technical-support-instrument-0_en.

[16] Paragraphs 58-60 and corresponding subtitle of the ECA report.

[17] Paragraphs 61-62 and corresponding subtitle of the ECA report.

[18] Technical Support Instrument (TSI) project titled 'Strengthening the effectiveness of the EU sanctions instrument by aligning formulations in EU legal texts'. The TSI is the EU programme that provides tailor-made technical expertise to Member States to tackle the challenges posed when implementing reforms. More information is available at: https://reforms-investments.ec.europa.eu/technical-support-instrument-0_en.

This means that, in the area of EU sanctions, consistent legal drafting cannot be addressed by the Commission alone.

With regard to the ECA's finding that the way in which the Council Regulation (EU) No 833/2014 captures dual-use goods at least partly contributes to inconsistencies across Member States in issuing authorisations for such goods due to the overlap between annexes VII and XXIII to the Regulation,[19] the Commission recalls that extensive guidance has been provided on how to handle the overlaps and the use of technical descriptions is a well-established method in the dual-use field. In addition, the Commission regularly publishes a correlation table, implemented in the EU's integrated tariff and customs database (TARIC).[20]

In relation to enforcement, as recognised by the ECA,[21] Directive (EU) 2024/1226 on the definition of criminal offences and penalties for the violation of Union restrictive measures[22] will help to overcome the different approaches among Member States to the definition of criminal offences and the types and levels of penalties for the violation of Union restrictive measures. By addressing the previous fragmentation in this field, the Directive will reduce the risk of forum-shopping[23] by offenders and reinforce the deterrent effect of penalties. Once fully and correctly transposed by the Member States, the new rules will significantly strengthen the enforcement of EU sanctions. This is why the Commission attaches great importance to the complete and correct transposition of this Directive into the national legal systems of Member States. The Commission has supported Member States through the organisation of several transposition workshops in the context of the Freeze and Seize Task Force,[24] the provision of a guidance document and bilateral follow-ups where needed. Moreover, the Commission is currently funding a project[25] aimed at ensuring the new legal standards transposed from the Directive into national legislation are implemented across the EU in an effective and consistent manner. With reference to paragraph 64 of the ECA Special Report, the Commission is in the process of following up on the transposition process and working on assessing the extent to which the Member States have taken the necessary measures to comply with this Directive. A report on this will be produced in the course of 2027.

## 4. National practices in enforcing EU trade sanctions

The Commission agrees with the ECA's observation that 'differences in Member States' administrative capacities also affect the implementation of EU trade sanctions'.[26] At the same time, the Commission's influence over national resource levels and administrative infrastructure is necessarily limited, as these fall within the responsibility of Member States. The Commission has

[19] Paragraph 62 of the ECA report.

[20] TARIC, or the integrated tariff of the EU, is a multilingual database integrating all measures relating to the Common Customs Tariff and commercial and agricultural legislation.

[21] Paragraph 63 of the ECA report.

[22] Directive (EU) 2024/1226 of the European Parliament and of the Council of 24 April 2024 on the definition of criminal offences and penalties for the violation of Union restrictive measures and amending Directive (EU) 2018/1673, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32024L1226.

[23] Paragraphs 17 and 18 of the ECA report.

[24] https://ec.europa.eu/commission/presscorner/detail/en/ip_22_1828.

[25] Technical Support Instrument (TSI) project titled 'Enhancing the effective implementation and enforcement of EU restrictive measures'. TSI is the EU programme that provides tailor-made technical expertise to Member States to tackle the challenges posed when implementing reforms. More information is available at: https://reforms-investments.ec.europa.eu/technical-support-instrument-0_en.

[26] Paragraphs 74-75 and related subtitle of the ECA report.

commissioned a comparative study[27] aiming to identify best practices to strengthen the implementation and enforcement of EU sanctions. The outcome will be a set of recommendations, including feasible EU policy options, to enhance the coordination and effectiveness of sanctions across the Union.

On post-clearance audits carried out by the customs authorities, as referenced in the ECA report,[28] the Commission agrees that these can allow goods to be released more quickly and will enquire about the use of post-clearance audits with Member States. However, in the context of the risk of sanctions circumvention for prohibited goods, this is not considered to be an appropriate response in high-risk cases as the potentially prohibited goods will have been exported or released into free circulation by the time such post-clearance audits can be performed. The Commission guidance on tackling circumvention emphasises the non-release of goods in high-risk situations, rather than their quick release, while checks can be carried out. Regarding the use of post-clearance audits to identify potential 'forum shopping', a practice noted by ECA as facilitating circumvention, the Commission believes that a statistical analysis, in cooperation with Member States, of exports and export declarations is a more appropriate and proportionate way to assess and monitor this risk.

Concerning the Baltic Customs Initiative to address inconsistent approaches to customs controls,[29] the Commission has encouraged other Member States to join this agreement. Many of its elements have been incorporated in the guidance to prevent sanctions circumvention of February 2024. Following a review of the implementation of the guidance, the adoption of an addendum in September 2025 should lead to greater convergence in the application of customs controls.

As regards the ECA's observations concerning EU customs reform,[30] the Commission would like to add that the revised Union Customs Code was adopted by the European Parliament and the Council on 16 September 2026 and entered into force on 20 September. The revision provides for a specific role for the European Union Customs Authority for 'the correct, consistent and effective application of restrictive measures',[31] and confers implementing powers on the Commission to adopt measures to ensure the harmonised application of customs controls and risk management. Such implementing measures will be adopted well before the end of the transition periods, which have been advanced to 2034.

## 5. Commission guidance and information systems

The Commission welcomes the ECA's positive assessment of the work done by the Commission in providing guidance to support the harmonised implementation of EU trade sanctions.[32] The publication of guidance notes, Commission opinions and FAQs is one of the main tools to ensure the effective and uniform implementation of EU sanctions. Answers to over 900 FAQs have been published to date. Furthermore, the Commission has published guidance on specific sectors. The legal value of the implementation guidance provided by the Commission is determined by the

---

27 Comparative study on best practices for a stronger EU sanction enforcement, to be finalised in 2027.

28 Paragraph 77 and Box 5 of the ECA report.

29 Paragraph 78 of the ECA report.

30 Paragraph 79 of the ECA report.

31 See Articles 225-226 of the Regulation (EU) 2026/2108 of the European Parliament and of the Council of 16 September 2026 establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32026R2108.

32 Paragraphs 81-83 of the ECA report.

Treaties. Only the Court of Justice of the EU is competent to provide legally binding interpretations of EU law, including EU sanctions regulations. This does not mean, however, that the effectiveness of the guidance issued by the Commission is necessarily reduced by the fact that it is not legally binding. It is widely followed by Member States, private operators, or others under EU jurisdiction with a legal obligation to comply with EU sanctions.

While the Commission has not specifically issued guidance on all topics of possible implementation issues, many such issues have been addressed bilaterally or in expert group meetings, in particular those regarding the examples provided by the ECA in the report.[33]

Concerning comments by Member States on guidelines provided by the Commission for a common approach to risk management and customs controls,[34] the guidance was updated in September 2025. While the Commission takes note of the feedback from Member States on perceived weaknesses in its guidelines, Member States must also share responsibility for implementation and providing proactive feedback on this issue. Ultimately, the guidelines issued by the Commission serve as a supporting framework that complements the work of Member States' national competent authorities, not as a rigid prescription. Furthermore, the Commission's guidelines are deliberately designed to balance EU-wide consistency with the flexibility needed to accommodate diverse national legal systems, the specificities of particular cases, and evolving challenges, which is why terms like 'should be considered' reflect practical necessity rather than ambiguity.

The ECA observes that the frequency of the rejection of consignments at the customs office of exit in a Member State compared to the customs office of export can indicate inconsistent implementation of the rules by Member States.[35] The Commission notes that this may be due to other reasons, as in a number of cases the information available at the office of exit may not have been available at the office of export, as the office of exit is in a better position to verify the situation and the information provided at the moment of export (e.g. evidence of the actual routing).

Concerning the Customs Risk Management System (CRMS), used by national customs authorities to issue Risk Information Forms (RIFs),[36] the Commission is committed to working with Member States to ensure a more consistent and harmonised use of RIFs for sanctions risks. In particular, the Commission notes that the consistent use of the CRMS and RIFs will be one of the responsibilities of the future European Union Customs Authority.

## 6. The Commission's monitoring of the effectiveness of EU trade sanctions

The Commission welcomes the ECA finding that the Commission regularly monitors the implementation of sanctions and that it already carries out a wide range of technical assessments related to EU sanctions.[37] Indeed, the Commission assesses EU trade sanctions regularly. Some assessments are carried out on a monthly basis and shared in the form of reports, others are more or less frequent, depending on the type of analysis. They cover trade flows, patterns of circumvention, the impact of existing measures, potential loopholes and the impact of EU sanctions

[33] Paragraph 84 and Annex IV of the ECA report.

[34] Paragraph 85 of the ECA report.

[35] Paragraph 91 of the ECA report.

[36] Paragraph 93 of the ECA report.

[37] Paragraphs 100-106 and 108 of the ECA report.

measures, as well as needs for future adjustments to existing sanctions and the introduction of new sanctions. Furthermore, the Commission assesses the consequences of all EU sanctions (not only trade-related ones) on the Russian economy.

However, the ECA observes that there are certain limitations relating to further specific assessments, such as the impact on specific companies in Russia involved in the production of military goods, the impact on specific companies in Europe that were mainly exporting sanctioned goods, or the impact on specific Member States or regions in the EU. The ECA also highlights the lack of assessment of the administrative resources needed for the implementation of EU trade sanctions.[38] The Commission considers that the practical feasibility of conducting an assessment that would also consider impacts at company level, as well as the administrative costs borne by national authorities, would need to be balanced against the foreign policy objectives that the sanctions aim to achieve.

As recognised by the ECA and mentioned above, the Commission already carries out regular technical assessments. These technical assessments will continue to be performed by the Commission.

In the case of Russia, the monitoring shows a sharp reduction in trade in sanctioned goods and provides a solid basis for concluding that EU trade measures are having a significant impact. Such assessments are technical in nature and do not constitute 'effectiveness' evaluations as these are political in nature and for Member States and the Council to undertake in line with the sanctions' political objectives.

The Commission informs the public of the impact of sanctions on a regular basis. It does so by publishing press releases and information material after the adoption of each package of sanctions against Russia. Furthermore, the Commission regularly updates the relevant section of its website, which shows what goods have been targeted and what has been the impact.[39]

Finally, the Commission welcomes the ECA finding that the Commission's analysis and monitoring activities inform the design of subsequent sanctions packages and that it regularly shares the results of its monitoring activity with the Council and the Member States.[40]

[38] Paragraphs 22 and 109 of the ECA report.

[39] See: https://commission.europa.eu/topics/eu-solidarity-ukraine/eu-sanctions-against-russia-following-invasion-ukraine_en.

[40] Paragraphs 110-112 of the ECA report.