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**COMMUNICATION FROM THE COMMISSION
TO THE EUROPEAN PARLIAMENT**

pursuant to Article 294(6) of the Treaty on the Functioning of the European Union

concerning the

position of the Council on the adoption of 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

(Text with EEA relevance)

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1. BACKGROUND

Date of transmission of the proposal to the European Parliament and to the Council (document COM(2023)258 final – 2023/0156/COD):	17 May 2023.
Date of the opinion of the European Economic and Social Committee:	20 September 2023.
Date of the position of the European Parliament, first reading:	13 March 2024.
Date of transmission of the amended proposal:	N/A.
Date of adoption of the position of the Council:	3 September 2026.

2. OBJECTIVE OF THE PROPOSAL FROM THE COMMISSION

The objectives of the proposal on the custom reform are i) a simpler customs union, with less administrative burden and more simplifications for legitimate trade, and (ii) a stronger customs union, with better protection of the single market and the EU's financial and non-financial interests.

To achieve these goals, the customs reform establishes in the new Union Customs Code the **EU Customs Authority (EUCA)**, an EU decentralised agency that will build the **EU Customs Data Hub**, which will replace the current 111 customs IT systems. The customs reform also aims at **simplifying the customs processes** through the reuse of data and the introduction of a new category of trusted traders ('Trust & Check trader') and at providing a **specific regime for e-commerce transactions**.

3. COMMENTS ON THE POSITION OF THE COUNCIL

The position of the Council as adopted at first reading fully reflects the political agreement reached between the European Parliament and the Council on 26 March 2026. The Commission supports this agreement. The main points of the agreement are the following:

1. **E-commerce:** The concept ‘of ‘importer for distance sales’ was introduced to reflect that it provides the supplier (vendor) or the facilitator (platform) of the distance sale, with the choice to decide who acts as importer. All importers, including importers for distance sales, will be obliged to notify to customs authorities of any information concerning suspicious movements or unauthorised handling of goods that they are aware of. New models were introduced in the legislation to deal with e-commerce, namely (i) the possibility that the importer for distance sales becomes Trust & Check trader and (ii) that they operate a specific customs warehouse for distance sales.
2. A **Union handling fee** of an amount approximate to the costs of the services rendered for releasing for free circulation goods sold in distance sales is introduced, for an amount to be set out by the Commission in a delegated act.
3. Contrary to the Commission proposal, which proposed to replace **the Authorised Economic Operator by the new Trust and Check trader scheme (T&C)**, both are kept, but the T&C will enjoy from more benefits. At the request of the Commission, it will be possible for a single operator to hold both statuses at the same time. Moreover, the EUCA will be able to verify the compliance with the relevant criteria by specific T&C operators and recommend the suspension or revocation of the status in case of non-compliance. If the recommendation is not followed, the Commission may act by an implementing decision.
4. The Council amended the **customs representatives**’ responsibilities: those representing operators established in the EU will be jointly liable with their clients, while, as proposed by the Commission, those representing non-established operators will take the role of importer or exporter of their clients, which was the Commission proposal for all representatives.
5. The three institutions agreed on the importance of **digital sovereignty** to ensure that the data in the Data Hub are protected from unauthorised access by third countries and that the infrastructure and services via which the Data Hub operates are subject to specific conditions, i.e. preventing the influence of third countries. The contracting authority may require evidence of the independence and may take remedies if this is not satisfactory.
6. On **access rights to the data in the EU Customs Data Hub**, the co-legislators agreed that the Commission, EUCA and OLAF will be granted direct access (i.e. no conditions set in an implementing act) as in the Commission proposal, whilst the conditions for access by national customs authorities will be regulated in an implementing act. The European Public Prosecutor’s Office (EPPO), Europol and Frontex will have access upon request sent to the EUCA, in accordance with its respective mandate and under certain conditions.
7. The Commission supports the Council’s amendments aimed to ensure **business continuity of the Data Hub**, and to allow derogations to be granted by means of implementing acts in case a Member State does not use the prescribed IT systems.
8. For **risk management**, the three institutions agreed that EUCA will perform a periodic threat assessment to prepare recommendations for the Commission and Council, which will then identify areas warranting priority treatment A new provision is added to allow customs authorities to apply the result of a customs control to goods presenting a similar risk based on the presumption of non-conformity.

9. Regarding the **customs processes**, the Council changes are mostly of a technical nature. Operators will use the notification of availability to confirm the moment in which they consider that the data to be provided to the customs authorities is complete and confirming their intention to place the goods under the relevant customs procedure. The possibility to have a retroactive amendment of an authorisation for special procedures has been expanded.

10. On **customs valuation**, new provisions are added to regulate the customs value for export duties and for distance sales, including the possibility in the latter case for customs to have a more flexible approach towards secondary valuation methods.

11. On the **customs debt**, the importer for distance sales is treated as any other importer and may only defer the payment of the customs debt if a guarantee is provided or if it has T&C or AEO status but not by default, as initially proposed by the Commission. A provision is added to allow the extinguishment of the customs debt incurred for having exceeded quantities or value of a special customs procedure authorisation if the operator requests it within five years and there is no attempt at deception.

12. On the **EUCA governance**, new tasks (e.g. data auditor, review of T&C authorisations, advisory board etc.) are added to the ones foreseen in the Commission proposal, and the Commission veto rights are deleted, while some adjustments were made to the management board, the executive board and the executive director, including the Commission being the chair or deputy-chair of the Management Board.

13. On **customs cooperation**, the possibility to extract data from the EU Customs Data Hub and share it with certain national authorities has been included, subject to conditions. There is a new Article empowering Member States to maintain or conclude bilateral agreements with a third country to implement customs legislation, including agreements with neighbouring third countries regarding shared border crossing points or agreements on data exchange. All these agreements, new or existing, must be notified to the Commission for assessment of compatibility with Union law.

14. On **penalties**, the revised framework establishes a common non-exhaustive list of administrative penalties, removing minimum and maximum fines and introducing a new infringement and the corresponding penalty for systematic non-compliance in distance sales. Member States must incorporate these provisions to national law. All decisions imposing penalties must be recorded in the Data Hub. The Commission may propose further harmonisation of penalties within six years.

15. On **timelines**, as in the initial proposal, the EU Customs Data Hub for e-commerce will be launched in July 2028, while the voluntary use of the EU Customs Data Hub for other operators is advanced from 2032 to 2031 and the compulsory use from 2037 to 2034, in line with the next Multiannual Financial Framework (MFF). Most of the provisions will apply 12 months after the publication of the regulation.

At the inter-institutional meeting on 25 March, the co-legislators selected Lille (France) to host the **seat** of the future Customs Authority (EUCA).

4. CONCLUSION

The Commission supports the results of the inter-institutional negotiations and can therefore accept the Council's position at first reading.

5. DECLARATION FROM THE COMMISSION

Commission statement regarding the budgetary treatment of the handling fee made at Coreper on 13 March 2026 (note SI(2026) 72/2 - GRI of 20.03.2026):

Once established in the Union Customs Code, the Union handling fee will constitute a traditional own resource (TOR) within the meaning of Article 2(1)(a) of [current Own resources decision] Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union[1]*, because it is an amount to be established by the institutions of the Union in respect of trade with third countries.*

Accordingly, under the current Own Resources Decision, Member States retain 25% of TOR whereas the rest is EU budget revenue.

However, Article 13(9) of the Commission Proposal for the new Own Resources Decision[2] *introduces a transitory measure under which the handling fee shall not be made available to the Union budget until the end of this MFF*[3]*. Should this provision be agreed, it would mean that the Member States would be the beneficiaries of the revenue generated by the fee until the end of 2027.*

The details of implementing such an agreement will be laid down in the Making Available Regulation proposal.

Until this provision is agreed by the Member States and enters into force, the provisions of the ORD currently in force apply. It is hence in the clear interest of the Member States to agree on the new Own Resources Decision as soon as possible.

[1] Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom OJ L 424, 15.12.2020, pp. 1–10.

[2] Proposal for a Council Decision on the system of own resources of the European Union and repealing Decision (EU, Euratom) 2020/2053 (COM/2025/574 final).

[3] Article 13(9): In the period between [1 November 2026] and 31 December 2027, by derogation from paragraph 3 of Article 9 and the rules adopted pursuant to point (b) of Article 10 of Decision (EU, Euratom) 2020/2053, amounts of traditional own resources related to the handling of the release for free circulation of goods sold in distance sales shall not be made available and the rules related to controls, supervision and reporting shall not apply to those amounts.