

Establishing the Union Customs Code and the European Union Customs Authority

2023/0156(COD) - 16/09/2026 - Text adopted by Parliament, 2nd reading

The European Parliament adopted a legislative resolution **approving the Council's position at first reading** with a view to 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.

The overall aim of the Regulation is to address the challenges to the proper functioning of the customs union and the internal market, arising from internal and external risks and threats, and in particular by adjusting customs legislation to the development of global trade patterns, technology and business models, as well as the needs of stakeholders, including businesses, consumers and citizens.

To address those challenges, the Regulation seeks to ensure a uniform level of digitalization and a level playing field for economic operators in all Member States.

To this end, it contains the following provisions:

Mission of the customs authorities

The Regulation defines the mission of customs authorities as collecting duties, combating fraud, facilitating legitimate business activity, contributing to fair trade, as well as protecting safety, health, the environment and other public interests in cooperation with other competent authorities. In order to strengthen customs supervision, pursuant to the new definitions, importers and exporters are responsible vis-à-vis customs authorities to make sure that the goods comply with product specific legislation. The "importer for distance sales" concept creates a specific category for e-commerce operators selling goods from third countries into the Union.

Union handling fee

A new Union handling fee, consisting of a fixed amount per item for goods sold through distance sales, is introduced to cover the costs of services processing an application for release of such goods, with a lower fee applying to goods released from customs warehouses for distance sales.

Operators' obligations

The regulation defines the rights and responsibilities of the main actors in customs processes:

- **importers** must, in general, be established in the customs territory of the Union, provide all the necessary data to customs before the release is granted, ensure that the goods comply with all applicable legislation and pay the customs duties;
- **exporters** have parallel obligations, namely to provide the required data before the release of goods, to ensure compliance with applicable legislation and, as a general rule, to be established in the Union.

For both importers and exporters, the regulation also provides for certain exceptions to the obligation to be established in the Union.

Authorised Economic Operators (AEOs)

The Authorised Economic Operator (AEO) regime is being reformed. The criteria are being strengthened, as are the verification requirements. Customs authorities are required to conduct a thorough verification at least every three years. They may grant one or two types of authorisation: (i) AEO status for customs simplifications, which allows the holder to benefit from these simplifications, and (ii) AEO status for security and safety, which allows the holder to benefit from security and safety facilitation measures.

The regulation also creates the status of "**Trust and Check trader**" reserved for companies meeting stricter requirements, including near real-time access to their data by customs authorities. In return, they benefit from streamlined procedures, such as obtaining the release of their goods without waiting for customs intervention (under certain conditions), deferring customs debt payments, and reducing controls. Particular attention is paid to micro, small, and medium-sized enterprises (MSMEs) to facilitate their access to Authorised Economic Operator (AEO) and Trust and Check trader status.

Single European customs data platform

The regulation establishes a centralised, secure, and interoperable digital platform to replace national customs IT systems for the collection, processing, and exchange of information relevant to the implementation of customs legislation. The platform will be designed to ensure data protection. Its infrastructure will be located within the Union and will be solely controlled and administered by the Commission or the EU Customs Authority. Only designated authorities will have access to the EU customs data platform for defined purposes.

New EU Customs Authority

The EU Customs Authority is established as a new decentralised EU agency, headquartered in Lille, France. Its responsibilities will include risk analysis at the European level, coordination of joint customs operations, management of the data platform, training of professionals, oversight of trusted operators and

Distance sales

Specific rules apply to distance selling: proportionate but dissuasive pecuniary charges are set (with minimum and maximum levels based on the total value of goods imported), aimed at preventing "border-shopping." Systematic non-compliance (defined by implementing acts) triggers suspension of release, and potentially temporary suspension of access to the noncompliant operator's online interface (involving relevant digital authorities). Records of all penalties will be maintained in the EU Customs Data Hub for monitoring and transparency.

The new system will be implemented gradually. Mandatory use of the platform by importers making distance sales will begin on **1 July 2028**. Other operators will be able to use it voluntarily from 1 March 2031, before mandatory use from 1 March 2034.