

Establishing the Union Customs Code and the European Union Customs Authority

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Regulation (EU) 2026/2108 establishes a new Union Customs Code (UCC), creates the European Union (EU) Customs Authority and an EU Customs Data Hub, and repeals Regulation (EU) No 952/2013. It modernises customs rules, strengthens uniform implementation and controls across the customs union, and addresses the growth of e-commerce, digitalisation, non-financial risks and divergent national practices. It was adopted under the ordinary legislative procedure, following Parliament's position of 16 September 2026.

Customs mission and responsibilities

The Regulation requires customs authorities to protect the financial and economic interests of the EU and Member States, combat fraud and illicit trade, facilitate legitimate trade and contribute to supply-chain security. They must also help protect public interests, including safety and security, consumer protection, human, animal and plant health, the environment, intellectual property and other requirements applying to goods at the border.

Importers and exporters must provide and keep the necessary customs information, pay applicable duties and charges, ensure compliance with relevant product and other non-customs legislation, and report suspicious movements or unauthorised handling of goods. Importers and exporters must generally be established in the EU, subject to specified exceptions or use of an indirect representative established in the EU.

The Regulation clarifies that, for distance sales, the importer is the supplier or facilitator of the online sale. This operator, rather than the consumer, assumes customs responsibilities. Indirect customs representatives acting for non-EU importers or exporters assume the corresponding importer or exporter obligations.

Trusted traders and distance sales

The existing authorised economic operator status is retained for customs simplifications and for safety and security. Customs authorities must carry out in-depth monitoring, including on-site visits, at least every three years.

A new Trust and Check trader status is established for experienced, compliant and transparent importers, exporters and indirect representatives. Applicants must, among other conditions, have conducted regular customs operations for at least two years and provide customs authorities with near-real-time access to relevant electronic systems and records. Trust and Check traders may benefit from simplified procedures, including releasing goods on behalf of customs authorities, deferred payment and periodic calculation of customs debt. Their status is subject to in-depth monitoring at least every two years and may be suspended or revoked for non-compliance.

For distance sales, the Regulation removes the import-duty relief for low-value goods and introduces a fixed Union handling fee per item released for free circulation. The fee covers costs linked to data checks, risk analysis, infrastructure and controls. A lower fee applies to goods sold from a customs warehouse for distance sales. The Commission will set the amount by delegated act. The consumer is not liable for this fee.

Only Trust and Check traders using the Import One-Stop Shop (IOSS) scheme, or their indirect representatives with that status, may operate a private customs warehouse for distance sales. Goods must arrive in bulk quantities and meet relevant EU requirements before they are stored.

Systematic non-compliance by distance-sale operators must be penalised. Pecuniary charges range from 1% to 4% of the value of goods imported during the previous 12 months, rising to 3% to 6% for further systematic infringements. Trusted-trader status and facilitation measures must also be withdrawn or suspended. Further infringements may lead to suspended release of goods and temporary restrictions on access to the operator's online interface.

Digital customs and data governance

The EU Customs Data Hub will progressively replace existing national and EU customs information systems. It will provide a single, secure and cyber-resilient environment for customs formalities, data exchange, customs debt and fee calculations, guarantees, supervision, risk management and cooperation with other authorities. It may use artificial intelligence in accordance with applicable EU law.

The Hub is designed to support interoperability with non-customs systems, including the EU Single Window Environment for Customs, and to facilitate cooperation with tax, market-surveillance, food-safety and law-enforcement authorities. The European Anti-Fraud Office, the European Public Prosecutor's Office, the European Union Agency for Law Enforcement Cooperation and, for non-personal data, the European Border and Coast Guard Agency may obtain data under specified conditions.

Data processing is subject to confidentiality, cybersecurity and data-protection safeguards. Personal data may generally be retained for no more than 10 years, subject to exceptions for investigations, proceedings and controls. The Regulation also establishes data-access rules, joint-controller arrangements and coordinated oversight by national data-protection authorities and the European Data Protection Supervisor.

Customs procedures, controls and risk management

The Regulation gradually changes customs processes from customs declarations to the provision of data through the Hub. Persons responsible for goods must provide information before release, allowing customs authorities to carry out risk analysis and controls. During the transition, customs declarations remain possible until 28 February 2034.

It introduces Union-level risk management, based mainly on automated risk analysis, common priority control areas, common risk criteria and standards, and control recommendations. Customs authorities must follow such recommendations or explain why they have not done so. Controls may include data verification, examination and sampling of goods, audits, inspections and post-release controls.

Goods may be refused release where they do not meet customs or other applicable legal requirements. Release does not constitute proof of conformity. Non-Union goods may generally remain in temporary storage for up to 90 days.

The Regulation retains rules on transit, storage, temporary admission, end-use, inward and outward processing, tariff classification, origin, customs valuation, customs debt, guarantees, repayment and remission. Binding tariff, origin and valuation information decisions are valid for three years.

EU Customs Authority and cooperation

The EU Customs Authority will be based in Lille, France. It will coordinate Union-level risk management, support common controls and crisis response, contribute to the operation of the Hub, promote cooperation between customs and other authorities, provide training and guidance, and support the Commission on

restrictive measures. Its Management Board includes representatives of Member States, the Commission and Parliament.

The Regulation also establishes a crisis-management mechanism, strengthened cooperation between customs administrations, and a minimum EU framework for non-criminal penalties for customs infringements.

Application

The Regulation entered into force on 20 September 2026. Most provisions apply from 21 September 2027, when Regulation (EU) No 952/2013 is repealed. Rules on distance sales, the Union handling fee and key functions of the EU Customs Authority apply from 1 July 2028. Use of the EU Customs Data Hub will be voluntary from 1 March 2031 and mandatory for all operators from 1 March 2034.

This summary was AI-generated and human-reviewed.