Council of the European Union
General Secretariat

Brussels, 3 September 2026

CM 4021/26

Interinstitutional File:
2023/0156(COD)

CODEC
UD
ENFOCUSTOM
ECOFIN
MI
COMER
TRANS
FISC
RESPR
PROCED

COMMUNICATION

WRITTEN PROCEDURE

Contact:	codecision.adoption@consilium.europa.eu
Tel./Fax:	+32.2.281.2480
Subject:	Draft 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 **(first reading)** Outcome of the written procedure initiated by CM 3931/26: - Adoption of the Council's position at first reading and of the statement of the Council's reasons **= END OF WRITTEN PROCEDURE**

Delegations are informed that the written procedure, opened by CM 3931/26 of 1 September 2026 was completed on 3 September 2026 and that all delegations voted in favour of the adoption of the Council's position at first reading and of the statement of the Council's reasons on the 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, as set out in documents 8190/26 and 8190/26 ADD 1.

The required qualified majority has been reached. Therefore, the above position of the Council at first reading and the Statement of the Council's reasons are adopted.

The statement by the Commission is reproduced in the Annex to this CM and will be included in the summary of acts adopted by the written procedure as statements to be entered in the Council minutes, in accordance with the third subparagraph of Article 12(1) of the Council's Rules of Procedure.

ANNEX

Commission statement on the Union handling fee

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, 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[1] introduces a transitory measure under which the handling fee shall not be made available to the Union budget until the end of this MFF[2], 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] 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).

[2] 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.".