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NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
Subject:	Proposal for 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 - Preparation for the trilogue on 10 December 2025

Delegations will find enclosed a Customs reform calendar, as submitted by the Commission services.

In red boxes, to be noted the anticipation of the entry into application of the EU Data Hub on a voluntary basis in 2030 for all traders together with the Trust & Check regime (instead of 2032), and on a compulsory basis for all traders in 2032 (instead of 2037).

Customs Reform Calendar							
		Commission	European Parliament	Council	Neutral		
		Q2 2026	Q4 2026	2027	2028	2029-2030	2032
EUCA		Seat selection and preparation for the preliminary phases	By end 2026 – EUCA governance in place	EUCA occupied and functional - gradual buildup	Q2: Data Hub entrusted (handed over) to EUCA Core e-Commerce T&C, full duties. EUCA brings Hub forward. Q4: Risk management & Surveillance	EUCA assuming additional tasks	Commission: cruising speed
		EP: EUCA provisions applicable from 1 January 2026	Commission: EUCA established in 2026		Commission: EUCA articles applicable from 1 January 2028 and EUCA is operational		
			Council: as of Regulation entry into force, EUCA would be established and have legal personality		EP: EUCA fully operational on 1 January 2028		
					Council: all provisions entering into application, including EUCA on 1 January 2028; COM is responsible for early operation until end 2028		
Digital solutions		Procurement and technical conceptualization of the Data Hub	[Appropriate IT solution for the handling fee]	EP: voluntary piloting work in preparation for Data Hub	Q2: e-commerce Data Hub entrusted (handed over) to EUCA Core e-Commerce T&C, full duties. EUCA brings Hub forward. Q4: Risk management & Surveillance	Continued development of the Data Hub in EUCA	Continued development of the Data Hub in EUCA
						EP: all traders in Data Hub	Commission and Council: all traders in Data Hub
Traders & E-commerce		Council: Start of simplified customs duties (removal of de-minimis) on e-commerce.	Council: Union Handling Fee			EP: T&C introduced in 2029	Commission and Council: voluntary use of Data Hub T&C introduced in 2032
		EP: introduction of e-commerce provisions in March 2026			Commission and Council: e-commerce in July 2028	Commission: voluntary use of the Data Hub and T&C in 2030	Commission: AEO stopped
Legal provisions		Mid 2026: Adoption of the Regulation	Council: Delegated and Implementing Acts for e-commerce		Council: all provisions (including EUCA) entering into application on 1 January 2028	Council: Delegated and Implementing Acts	Commission and Council: all traders compulsorily are in Data Hub in 2037
							Commission: all traders compulsorily are in Data Hub in 2032