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**NOTE**

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From:	General Secretariat of the Council
To:	Delegations
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 - Title II - Presidency compromise text

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Delegations will find enclosed the Presidency compromise text for Title II (Articles 23-26) of the UCC reform proposal. Changes to the previous Presidency compromise text (doc: WK 303/2025) are marked in **bold underline** and ~~strikethrough~~.

## Chapter 4

### Authorised economic operator and Trust and Check traders

#### *Article 23*

##### **Application and authorisation for authorised economic operator**

1. ~~An person~~ **economic operator** who is established in the customs territory of the Union and who meets the criteria set out in Article [24](#) may apply for the status of authorised economic operator.

The customs authorities shall, following consultation with other authorities, if necessary, grant one or both of the following types of authorisations:

- (a) that of an authorised economic operator for customs simplifications, which shall enable the holder to benefit from the simplifications in accordance with the customs legislation; or
  - (b) that of an authorised economic operator for security and safety that shall entitle the holder to facilitations relating to security and safety.
2. Both types of authorisations referred to in paragraph 1, second subparagraph, may be held at the same time.
3. As part of the monitoring activity carried out pursuant to Article 7(4), the customs authorities shall at least every 3 years perform an on-site or desk-based ~~in-depth~~ **close** monitoring of the authorised economic operator's activities and internal records.
4. The status of authorised economic operator shall, subject to paragraph 5 of this Article and to Article 24, be recognised by the customs authorities in all Member States.
5. Customs authorities shall, on the basis of the recognition of the status ~~referred to in paragraph 1 letter a~~ **of authorised economic operator** and provided that the requirements related to a specific type of simplification provided for in the customs legislation are fulfilled, authorise the operator to benefit from that simplification. Customs authorities

shall not re-examine those criteria which have already been examined when granting the status.

6. The authorised economic operator referred to in paragraph 1 shall enjoy more facilitations than other economic operators in respect of customs controls according to the type of authorisation granted, including fewer physical and document-based controls. The status of authorised economic operator shall be taken into account favourably for customs risk management purposes.
7. The customs authorities shall grant benefits resulting from the status of authorised economic operator referred to in paragraph 1 letter b to persons established in third countries, who fulfil conditions and comply with obligations defined by the relevant legislation of those countries or territories, insofar as those conditions and obligations are recognised by the Union as equivalent to those imposed on authorised economic operators established in the customs territory of the Union. Such a granting of benefits shall be based on the principle of reciprocity unless otherwise decided by the Union, and shall be supported by an international agreement of the Union, or Union legislation in the area of the common commercial policy.
8. As part of the protocols and procedures for crisis management laid down in Article 203, the EU Customs Authority shall establish business continuity mechanism to respond to disruptions in trade flows due to increases in security alert levels, border closures or natural disasters, hazardous emergencies or other major incidents shall be established providing that the customs authorities may facilitate and expedite to the extent possible priority cargos related to authorised economic operators.
9. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:
  - (b) the simplifications for authorised economic operators referred to in paragraph 5;
  - (c) the facilitations referred to in paragraph 6.
10. The Commission shall specify, by means of implementing acts, the procedural rules for:

- (a) the consultations in respect of the determination of the status of authorised economic operators referred to in paragraph 1, second subparagraph, including the deadlines for replying;
- (b) the business continuity mechanism referred to in paragraph 8.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

#### *Article 24*

### **Granting of the status of authorised economic operator**

1. The criteria for the granting of the status of authorised economic operator shall be the following:
  - (a) the absence of any serious infringement or repeated infringements of customs legislation ~~in accordance with Title XIV~~, and taxation rules and no record of serious criminal offences; the infringements and offences to be considered are those relating to economic or business activities;
  - (b) the demonstration by the applicant of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls and evidence that non-compliance has been effectively remedied; the applicant shall ensure that ~~the person(s) in charge of the applicant's customs matters is instructed to inform the customs authorities~~ **customs authorities are informed** whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;
  - (c) financial solvency, which shall be deemed to be proven where the applicant has good financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned;

- (d) with regard to the authorisation referred to in Article 23(1), point (a), practical standards of competence or professional qualifications directly related to the activity carried out;
- (e) with regard to the authorisation referred to in Article 23(1), point (b), appropriate security, safety and compliance standards, adapted to the type and size of the activity carried out. The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity and access controls, logistical processes and handling of specific types of goods, personnel and identification of his or her business partners **and the implementation of secured mechanisms for notifying customs authorities of any information concerning suspicious movements or unauthorised handling of goods that could affect security and safety at the entry of goods in the EU customs territory or at export formalities.**
2. The Commission shall adopt, by means of implementing acts, the modalities for the application of the criteria referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

## *Article 25*

### **Granting the status of Trust and Check trader**

1. An importer or exporter, who is established in the customs territory of the Union, meets the criteria set out in paragraph 3 and has conducted regular customs operations in the course of that person's business for at least **[2]** 3 years, may apply for the status of Trust and Check trader to the customs authority of the Member State where that person is established.
2. The customs authorities shall grant the status of Trust and Check trader following consultation with other authorities, if necessary, and after having had access to the relevant data of the applicant for the last 3 years in order to assess compliance with the criteria in paragraph 3.

3. The customs authorities shall grant the status of Trust and Check trader to a person who meets all the following criteria:
- (a) the absence of any serious infringement or repeated infringements of customs legislation ~~in accordance with Title XIV~~, and taxation rules and no record of serious criminal offences; the infringements and offences to be considered are those relating to economic or business activities;
  - (b) the demonstration by the applicant of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and transport records, which allows appropriate customs controls and evidence that non-compliance has been effectively remedied; the applicant shall ensure that **customs authorities are informed** ~~the person(s) in charge of the applicant's customs matters is instructed to inform the customs authorities~~ whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;
  - (c) financial solvency, which shall be deemed to be proven where the applicant has good financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned. In particular, **within a specified minimum period of time before submitting the application**, ~~during the last 3 years~~ preceding the submission of the application, the applicant shall have fulfilled his financial obligations regarding payments of customs duties and all other duties, taxes or charges which are collected on or in connection with the import or export of goods, including on VAT and excise duties due in relation to intra-Union operations;
  - (d) practical standards of competence or professional qualifications directly related to the type and size of activity carried out;
  - (e) appropriate security, safety and compliance standards, adapted to the type and size of the activity carried out. The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity and access controls, logistical processes and handling of specific types of goods, personnel and identification of his or her business partners **[and the**

**implementation of secured mechanisms for notifying customs authorities of any information concerning suspicious movements or unauthorised handling of goods that could affect security and safety at the entry of goods in the EU customs territory or at export formalities**;

- (f) having an electronic system providing or making available to the customs authorities in real-time data on the movement of the goods and the compliance of the person referred to in paragraph 1 with all requirements applicable on those goods, including relating to safety and security and where relevant making them available ~~via~~ to the EU Customs Data Hub **to customs authorities**:
- (i) customs records;
  - (ii) accounting system;
  - (iii) commercial and transport records;
  - (iv) tracking and logistics systems, which identify goods as Union or non-Union goods and indicate, where appropriate, their location;
  - (v) licences and authorisations granted in accordance with other legislation applied by the customs authorities.
  - ~~(vi) complete records needed to check the correctness of the establishment of the customs debts.~~

4. As part of the monitoring activity carried out pursuant to Article 7(4), the customs authorities at least every 3 years shall perform an on-site or desk-based **close in-depth** monitoring of the Trust and Check trader's activities and internal records.
5. Where a Trust and Check trader changes its Member State of establishment, the customs authorities of the receiving Member State may reassess the Trust and Check authorisation, after consultation with the Member State that initially granted the status and having received the previous records on the operator. During the reassessment, the customs authority of the Member State that granted the initial authorisation may suspend it.

~~The Trust and Check trader shall inform the customs authorities of the receiving Member State of any changes in its corporate structure, ownership, solvency situation, trading models~~

or any other significant changes in its situation and activities if the Trust and Check trader considers that any of these changes have an impact on the Trust and Check status.

6. ~~Where a Trust and Check trader is suspected of involvement in fraudulent activity in relation to its economic or business activity, its status shall be suspended.~~
7. ~~Customs authorities may authorise~~ Trust and Check traders may:
  - (a) ~~to provide part of the data on their goods after the release of those goods, in accordance with Article 59~~[\(3\)](#);
  - (b) ~~to perform certain controls and to release the goods upon receipt of those goods at the place of business of the importer, owner or consignee and/or upon delivery from the place of business of the exporter, owner or consignor, in accordance with Article~~ [61](#);
  - (b0) to benefit from the exemption referred to in art. 88 (3) (b);**
  - (c) ~~to consider that they provide the necessary assurance of the proper conduct of the operations for the purposes of obtaining authorisations for special procedures in accordance with Articles~~ [102](#), [103](#), [109](#) and [123](#);
  - (d) to periodically determine the customs debt corresponding to the total amount of import or export duty relating to all the goods released by that trader, in accordance with Article [\[181\(4\)\]](#);
  - (e) to defer the payment of the customs debt in accordance with Article [188](#).

**7a. Customs authorities shall, on the basis of the recognition of the status Trust and Check trader and provided that the requirements related to a specific type of simplification provided for in the customs legislation are fulfilled, authorise the Trust and Check trader to benefit from that simplification. Customs authorities shall not re-examine the criteria which have already been examined when granting the status of Trust & Check trader .**



8. The Trust and Check traders shall enjoy more facilitations than other economic operators in respect of customs controls, including fewer physical and document-based controls. The status of Trust and Check trader shall be taken into account favourably for customs risk management purposes.
9. By way of derogation from Article 110, where the importer or the exporter of the goods entering or exiting the customs territory has the status of Trust and Check trader, the goods shall be considered under a duty suspensive ~~procedure~~ **regime** and remain under customs supervision until their final destination within the EU without the obligation to place them in transit. ~~The Trust and Check trader shall be liable for the payment of customs duties, other taxes and other charges in the Member State of establishment and where the authorisation was granted.~~
- 9a. As part of the protocols and procedures for crisis management laid down in Article 203, the EU Customs Authority shall establish business continuity mechanism to respond to disruptions in trade flows due to increases in security alert levels, border closures, natural disasters, hazardous emergencies or other major incidents shall be established providing that the customs authorities may facilitate and expedite to the extent possible priority cargos related to ~~authorised economic operators~~ **Trust and Check traders**.
11. The Commission shall adopt, by means of implementing acts:
- (a) the rules to consult other authorities for the determination of the status of Trust and Check trader referred to in paragraph 2;
  - (b) the modalities for the application of the criteria referred to in paragraph 3;
  - (c) the rules to consult the customs authorities as referred to in paragraph 5.
- ~~Those implementing acts shall be adopted in accordance with the examination procedure referred to Article 262(4).~~
- (d) the business continuity mechanism referred to in paragraph & **9a**.

**Those implementing acts shall be adopted in accordance with the examination procedure referred to Article 262(4).**

## *Article 26*

### **~~Transitional provisions for authorised economic operators for customs simplifications~~**

- ~~1. Until the date established in Article 265(4), the customs authorities may grant persons meeting the criteria the status of authorised economic operator for customs simplifications and authorise them to benefit from certain simplifications and facilitations in accordance with the customs legislation.~~
- ~~2. By the date established in Article 265(3), the customs authorities shall assess the valid authorised economic operators' authorisations for customs simplifications to check whether their holders may be granted the status of Trust and Check traders. If they may not, the status of authorised economic operators for customs simplifications and the simplifications referred to in Article 23(5) shall be revoked.~~
- ~~3. Until the authorisation is reassessed or until the date established in Article 265(3), whichever is the earlier, the recognition of status of authorized economic operator for customs simplifications shall remain valid, unless Articles 9 and 10 on annulment, revocation or amendment of decisions apply.~~

### **Validity of authorised economic operator and Trust and Check status**

- 1. As a result of the reassessment of the authorised economic operator authorisations referred in art. 265 (5) their holders may be granted the status of Trust and Check traders.**
- 2. An economic operator may not simultaneously hold the status of authorised economic operator and that of Trust and Check trader.**
- 3. The status of authorised economic operator expires once the economic operator is granted the status of Trust & Check trader.**