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**NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee

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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  
- Presidency debriefing on the outcome of the trilogue

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**I. STATE OF PLAY**

1. On 1 January 2026, the Cyprus Presidency took over leading the negotiations between the co-legislators on the proposal for a Regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority (UCC).<sup>1</sup>
2. Following the preparation in Coreper (on 13 March 2026), the trilogue took place on 26 March 2026, where a provisional agreement was reached on all remaining issues that featured on the agenda of the trilogue. Furthermore, on 25 March, the co-legislators have selected Lille (France), as the location for the seat of EUCA.<sup>2</sup>

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<sup>1</sup> Doc. ST 9596/23 + ADD 1 to 4.

<sup>2</sup> Following the Common Understanding on the process for selecting the seat of the EU Customs Authority (EUCA), set out in doc. ST 6532/26.

3. On the basis of the preparatory discussions in Coreper on 13 March 2026, the Presidency, in advance of the trilogue of 26 March 2026, confirmed provisional agreement on the issues described in Part II of the Presidency note discussed at that Coreper meeting (in particular, on the Union handling fee (Article 18), confidentiality of data (Article 18c), access rights (Articles 31, 31a, 31b and 240) and the provisions relating to e-commerce (see doc ST 6556/26, points 5 to 17)). Therefore, these topics were not on the agenda of that trilogue.
4. Against this background, the main items on the agenda of the trilogue of 26 March 2026 were the topics on penalties (Title XIV and related recitals), timeline of the EU customs reform (Article 264), the status of “Trust and Check” (Article 25), the Commission statement on the budgetary nature of the Union handling fee, and the updated legislative financial statement<sup>3</sup>.
5. The outcome of negotiations in the trilogue on 26 March 2026 is summarised in Part II of this note. The Annexes I to IV to this note contain relevant texts for this summary.
6. The latest available draft of the new UCC (which already includes the texts provisionally agreed in the trilogue), in the 4-column table format, is set out in doc. ST 7698/26.

## II. SUMMARY OF THE TRILOGUE OUTCOMES

### A) *Penalties (Title XIV)*

7. The starting positions of the co-legislators in the negotiations on Title XIV were far apart: the European Parliament largely supported and even expanded the Commission proposal for Title XIV, while the general approach of the Council contained only the UCC provisions on penalties that are currently in force.
8. At the trilogue of 26 March 2026, the co-legislators have provisionally agreed on the text of Title XIV set out in the Annex I to this note.

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<sup>3</sup> The updated legislative financial statement still remains to be issued, at the time of writing of this note. Only the narrative legislative statement is available (see Annex II to this note).

9. The negotiations on the issues relating to penalties in the UCC were particularly complicated, also due to specificities of national legislation and judicial procedures, which required securing a sufficient degree of flexibility for the Member States.
10. The Presidency holds the view that the text of Title XIV achieves this objective, and now contains a balanced compromise, as it also addresses the key issues for the European Parliament.
11. The main aspects provisionally agreed in the trilogue on 26 March 2026 on Title XIV are the following:
- a) instead of general provisions on levels (amounts) of pecuniary charges, the UCC will contain Article 254a on penalties for systematic non-compliance (systematic infringement) in the case of distance sales. This Article contains the following key rules:
    - i) the first systematic infringement by an economic operator in the case of distance sales will be subject at least to pecuniary charges from 1% to 4% of the total value of the goods imported into the Union by that economic operator during the preceding 12 months;
    - ii) the second systematic infringement, if it is determined within the period of 6 months following imposition of a penalty for the first one, will be subject at least to pecuniary charges from 3% to 6%;
    - iii) the third systematic infringement will also be subject to similar penalties as the second one, however, in addition (where relevant and taking into account the gravity of such a further systematic infringement), the penalty may also take the form of a temporary restriction of access to the online interface of this economic operator. In addition, the presence of such a third systematic infringement will constitute, during at least six months, a sufficient reason for the customs authorities to suspend the release of all goods notified for arrival for the release for free circulation by this economic operator pursuant to Article 60(4) of the UCC;

- iv) the systematic infringement will be understood as failure to comply by the economic operator in cases where the results of a substantive number of customs controls within one calendar month show non-compliance in a sufficiently representative number of cases. The Commission will be empowered to determine the appropriate number of customs controls by way of a delegated act.
- b) pursuant to Article 254(3) and 254(4), penalties for infringements of customs legislation shall be recorded, by indicating the nature of the infringement, the amount of the pecuniary charge imposed or any other non-criminal penalty imposed for that infringement. This information shall be made available to the EUCA through the EU Customs Data Hub. Within six years from application of the new UCC, the Commission and EUCA will evaluate the application of Article 254, and this evaluation will serve as a basis for a possible legislative proposal by the Commission to amend the UCC;
- c) Title XIV will contain a general rule (Article 254c) on co-operation of customs authorities (in accordance with applicable legislation) in cases where an infringement falls within the jurisdictions of more than one Member State. The role of EUCA will be limited to that it “may support and facilitate the cooperation between the competent authorities of the Member States”;
- d) the Article on general rules on limitation periods was deleted from Title XIV.

**B) *Timeline of the EU customs reform (UCC timeline, Article 264)***

12. Concerning the timeline of the EU customs reform, the remaining open issues have been resolved as follows:

- a) starting date of application of the Union handling fee: the co-legislators agreed that this date should be no later than 1 November 2028. For that purpose, it is important that the UCC is adopted by the co-legislators on time to secure the short deadlines that were designed for the adoption of the delegated act by the Commission and for non-objection to such act by the Council and the European Parliament.
- b) the general (deferred) starting date of UCC application (Article 264(4) was set at 12 months from the date of publication of the UCC;
- c) the mandatory use of the EU Customs Data Hub by importers for distance sales (Article 264(7)) and application selected provisions (Article 264(5)) will start from 1 July 2028;
- d) the voluntary use of the EU Customs Data Hub by all other economic operators (Article 264(9)) was agreed to be 1 March 2031;
- e) the mandatory use of the EU Customs Data Hub for all economic operators (Article 264(10)): 1 March 2034.
- f) Article 264(12) will also contain a “safeguard clause”, permitting the Commission to provide a transitional technical solution in coordination with the Member States, should the development of the EU Customs Data Hub be delayed.

**C) *Granting the status of Trust and Check trader (Article 25)***

13. The remaining issues relating to the status of a Trust and Check trader were resolved in the following manner:
- a) the European Parliament agreed to waive its demand that the importers for distance sales, who apply for a Trust and Check trader status, would be obliged to use a customs warehouse for the distance sales. Instead, the text of the UCC will include a recital clarifying that an option to operate a customs warehouse for distance sales should, in combination with other provisions on distance sales and simplifications, incentivise the channel of bulk rather than individual parcels, making the flow of individual parcels more manageable for customs authorities;
  - b) pursuant to Article 25(5a), EUCA will have the right to verify, in co-operation with the competent customs authorities involved, the compliance with the Trust and Check status by a specific economic operator. Should the Member State that receives an EUCA recommendation to suspend or revoke the Trust and Check status fail to do so, the Commission will have the right, by means of implementing acts, adopt individual decisions requesting the Member State that granted the Trust and Check status to suspend or revoke it within the deadline set in that implementing act.
14. The solution outlined above preserves the principle that it is always the Member State that takes the final decision to suspend or revoke the Trust and Check trader status. Therefore, the Presidency holds the view that the outcome of negotiations addresses the key concern on Article 25 that was raised by a large number of Member States.

**D) Statements by the Commission**

**i) Updated legislative financial statement**

15. While the Commission must produce an updated legislative financial statement (LFS), at the trilogue on 26 March 2026 such a statement was not yet ready. Instead, the Commission presented only the narrative LFS (see Annex II), noting that the figures therein are already adapted to the updated text of the draft UCC, including the agreed location of the seat of EUCA.
16. The representatives of the European Parliament have announced the statement by the rapporteur for opinion of the European Parliament Budgets Committee (see Annex III).
17. As only the narrative LFS was presented and only on the day of the trilogue, the Presidency has reserved its opinion, noting that the Commission must present, as soon as possible, the updated LFS to both co-legislators<sup>4</sup>, and that once it is presented the necessary steps will be taken by the Council, in accordance with its rules of procedure.

**ii) Budgetary nature of the Union handling fee**

18. At the trilogue on 26 March 2026, the Commission reiterated the statement it made at the Coreper on 13 March 2026<sup>5</sup>. The text of the statement is reproduced in Annex IV to this note.

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<sup>4</sup> Interinstitutional agreement between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv%3AOJ.LI.2020.433.01.0028.01.ENG&toc=OJ%3AL%3A2020%3A433I%3ATOC>)

<sup>5</sup> See doc. 7306/26 ADD 1 (to be issued).

### III. THE WAY FORWARD

19. At the end of the trilogue, the Chair of the European Parliament's Committee on Internal Market and Consumer Protection (IMCO) announced that the finalisation of the draft text of the UCC should proceed as swiftly as possible, if the agreed timeline of the Union customs reform is to be maintained. Therefore, in view of the EP the text of the UCC should be ready for adoption no later than in September Plenary session of the European Parliament.
20. This is particularly relevant bearing in mind the provisional agreement in the trilogue that the starting date of application of the Union handling fee is not later than 1 November 2026 (which has to be preceded by the delegated act by the Commission, leaving time for co-legislators to express non-objection to that delegated act).
21. Against this background, while the refinement of the remaining few purely technical aspects of the draft UCC regulation is ongoing and should be completed shortly, the Presidency believes that the latest available text of the new UCC (doc. ST 7698/26) should be acceptable to the Member States.
22. In light of the above, the Committee of Permanent Representatives is invited to take note of:
  - i) the outcome on the items set out in Part II of this note and in document ST 7698/26);
  - ii) the intention of the Presidency to submit to the Coreper on 15 April 2026 the final compromise text of the UCC for confirmation with a view to agreement, as an "I" item.

**KEY TEXTS (PROVISIONALLY AGREED IN THE TRILOGUE ON 26 MARCH)  
(EXTRACT)****SELECTED RECITALS:**

[...]

(16a) The option to operate a customs warehouse for distance sales should, in combination with other provisions on distance sales and simplifications, incentivise the channel of bulk rather than individual parcels, making the flow of individual parcels more manageable for customs authorities. A customs warehouse for distance sales should provide for placing goods into free circulation at the moment of sales and outbound of the warehouse, whereby at the moment of placing goods in the warehouse the goods need to meet the conditions as if these would be placed on the EU market at that moment. Customs should be able to check EU market compliance of goods into bulk quantities at the inbound. This warehouse should only be available for economic operators that meet the trustworthiness criteria of Trust and Check status, to avoid misuse by non-trustworthy economic operators.

[...]

(50a) To cover the increasing costs of handling an enormous number of requests for placing goods sold in distance sales under release for free circulation, a Union handling fee, commensurate to the approximate cost of the services closely connected to the customs supervision of such goods should be established, as these goods are directly shipped to the consumer, making it impossible for other authorities to check them after customs clearance. While the Member States would decide whether to recover from operators the costs of exceptional control measures or the costs incurred by other than customs authorities for verification or destruction of the goods, the Union handling fee should cover, in particular, the cost of the checking of the data, carrying out a risk analysis, the relevant infrastructure and controls, including relevant services rendered by EUCA. It is appropriate to foresee a lower Union handling fee where the goods are sold in distance sales from a customs warehouse for distance sales, as it is easier and more effective for the customs authorities to supervise bulk quantities of goods stored in a warehouse than goods packed in individual parcels and directly shipped to the consumer. The debtor of the Union handling fee should be the same

person as the debtor of the customs debt, which should be the importer for distance sales. Where provisions on importers for distance sales do not yet apply, the debtor should be the declarant. In the case of distance sales, the declarant would typically be the person entitled to use the special scheme foreseen in Title XII Chapter 6 of the Directive 2006/112/EC, or an indirect customs representative, and not the consumer. Consequently, in such cases, the consumer should not be a debtor of the Union handling fee. It is appropriate to provide that the first delegated act setting the amount of the handling fee enters into force rapidly so as to allow the practical application of the Union handling fee introduced by this Regulation to respond to the increasing pressure on customs authorities due to the important volume of parcels entering the customs territory of the Union.

[...]

- (61) A common framework establishing a minimum list of infringements of customs legislation and of rules for non-criminal penalties should be laid down in the Union Customs Code, for Member States to implement. It is up to the Member States to choose the appropriate type of measure for those infringements. The Commission should monitor the correct implementation of these provisions, as appropriate. Penalties for infringements of customs legislation should be effective, proportionate and dissuasive.
- (61a) This Regulation does not harmonise national procedural rules concerning administrative penalties, nor does it regulate which authorities should be imposing penalties. For example, it is understood that the rules on penalties can also be applied in such a manner that the penalty is imposed by a competent national court upon an application brought by a competent administrative authority, or by the competent customs authorities through a settlement procedure, while ensuring that the penalty is effective, proportionate and dissuasive, and have an effect equivalent to the penalties imposed by competent authorities.

- (61b) Given the central role of importers for distance sales in organising large volumes of low value imports, including via online platforms, there is a need for establishing a coherent and dissuasive framework of penalties when they fail to comply with their obligations. Particularly for continued and systematic non-compliance with customs legislation in case of distance sales, penalties should be dissuasive and effective. The scale, cross-border reach, and wide-spread impact of systematic non-compliance justifies that proportionate higher minimum and maximum levels of pecuniary penalties should be set in this Regulation, while preserving the possibility for Member States to foresee additional penalties in their national legislation. The harmonisation of penalties for systematic non-compliance across the Union should prevent ‘border-shopping’ by economic operators engaging in distance sales. Economic operators that engage in systematic non-compliance should be classified as high-risk operators and should lose any trusted status and facilitations.
- (61c) Where systematic non-compliance persists despite the imposition of progressively severe pecuniary charges, further penalties should be imposed. This is necessary on account of continued disregard for obligations under this Regulation, which undermines the integrity of the customs union and the internal market, as well as creates unfair competitive advantages for non-compliant operators and possibly harms consumers. Accordingly and in view of fulfilling the mission of customs authorities, a further layer of strict penalties is to be put in place in order to discourage any cases of such multi-systematic non-compliance. In response to this behaviour, the customs authorities should be able to suspend the release for free circulation of all goods imported by an economic operator in distance sales. In addition, where relevant and where justified by the nature of such further systematic infringement, relevant competent authorities should be able to temporarily suspend the access to the online interface of the infringing economic operator. To that end, the timely transmission of information about the infringement to the relevant authorities should enable them to obtain the full picture of the situation and to ensure a coordinated response.

- (61d) For the purposes of ensuring that systematic non-compliance in the case of distance sales is determined in a uniform and effective manner, the Commission should be empowered to supplement this Regulation by defining the substantive number of controls to be carried out by competent authorities and the threshold of cases, based on the gravity of the infringement, that is considered sufficiently representative to establish such systematic failure. For this, and to ensure a high level of compliance and to tackle systematic failures, the Commission should take into account factors, such as the volume and specific impact of distance sales, the risks to consumer safety, the proportionality, different business models, and the need to protect the financial and non-financial interests of the Union and its Member States.
- (61e) To enable effective monitoring and appropriate degree of transparency, all penalties imposed by Member States' customs authorities should be made available in the EU Customs Data Hub. This recording should include the nature of the infringement, the amount of the pecuniary charge imposed, or any other non-criminal penalty applied. Such centralised system should provide the necessary data for assessing enforcement practices and identifying potential market distortions or 'border-shopping' practices by economic operators.
- (61f) The Commission should review the provisions of this Regulation on infringements and penalties, in order to ensure proper functioning and application thereof, as well as to prevent possible internal market fragmentation or jurisdictional avoidance by economic operators. Such review should take place following an assessment of the data on penalties recorded in the EU Customs Data Hub, particularly where the risks of disparities or distortions in the internal market are identified. This approach should ensure a level playing field and address any regulatory gaps or inconsistencies in the application of penalties.
- (62) It is also appropriate to foresee in this Regulation the minimum list of circumstances, due regard to which should be given, in accordance with national law, when deciding whether to impose a penalty and deciding on the type or severity thereof.

## **SELECTED ARTICLES:**

### **Article 25**

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

[...]

3. The customs authorities shall grant the status of Trust and Check trader to a person who meets all the following criteria:

[...]

- (fb) for applicants that are deemed importers, being registered and making appropriate use of the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC for at least 2 years.

[...]

5a. Where justified on the basis of indications of non-compliance by the Trust and Check trader, the EU Customs Authority, in co-operation with the competent customs authorities involved, may verify the compliance with the Trust and Check status by a specific economic operator.

The outcome of such verification shall be communicated to the Commission and to the competent customs authorities involved. Based on the outcome of the verification, the EU Customs Authority may recommend to the competent customs authority the suspension or revocation of the Trust and Check status.

The competent customs authority shall, without undue delay, inform the EU Customs Authority and the Commission about the actions taken on the basis of the recommendation.

Where the competent authority fails to provide the information or the action taken on the basis of the recommendation is not sufficient, the Commission may, by means of implementing acts, adopt individual decisions requesting the Member State that granted the Trust and Check status to suspend or revoke it within the deadline set in that implementing act.

Such a suspension or revocation shall be recorded in the EU Customs Data Hub.

**Article 60(4)(a):**

4. The customs authorities shall suspend the release in any of the following cases:
- (a) where they have a reason to believe that the goods do not comply with legislation applied by the customs authorities or that they present a serious risk to human, animal or plant health and life, or to the environment, or any other public interest. If a systematic infringement was determined for an economic operator in accordance with paragraph 5 of Article 254a, then this shall constitute such a reason for all goods notified for arrival for the release for free circulation by this economic operator within at least 6 months since the finding of the infringement;

## **Title XIV**

### **INFRINGEMENTS OF CUSTOMS LEGISLATION AND NON-CRIMINAL PENALTIES**

#### **Article 245**

##### **Subject matter and general provisions**

1. This Title provides for a minimum list of infringements of customs legislation and non-criminal penalties for those infringements. Member States shall lay down in their national law infringements of customs legislation and non-criminal penalties applicable to these infringements, in accordance with this Title.
2. This Title does not prevent Member States from providing for additional infringements of customs legislation or from taking more stringent measures for infringements of customs legislation.
3. Penalties for infringements of customs legislation shall be effective, proportionate and dissuasive.
4. Member States shall notify to the Commission the provisions of their national law which they adopt pursuant to this Title by [DQL: 180 days from the date of application of this Article] and, without delay, any subsequent amendment affecting such provisions.

## Article 252

### Infringements of customs legislation

1. Without prejudice to Article 200, 245 and 254, Member States shall ensure that at least the following infringements of customs legislation are subject to penalties laid down in their national law:
  - (a) failure of the holder of a customs decision to comply with the obligations resulting from that decision;
  - (b) failure to comply with the obligation to provide or make available complete, accurate data to customs authorities in accordance with customs legislation;
  - (c) failure to comply with the obligation to keep records required by customs legislation;
  - (e) failure to comply with the rules on removal of goods from customs supervision;
  - (f) failure to comply with the obligations on customs procedures;
  - (g) failure to comply with the obligations of an importer, in accordance with Article 20(1);
  - (ga) failure to comply with the obligations of an exporter, in accordance with Article 22(1).
2. Paragraph 1 is without prejudice to the right of Member States to provide for further conduct, acts or omissions that constitute infringements of customs legislation.

## Article 254

### Penalties

1. Member States shall ensure that when deciding whether to impose a penalty and deciding on the type or severity thereof due regard shall be given to the following:
  - (a) whether customs infringements are committed intentionally or negligently;
  - (b) the nature, gravity, repetition and duration of the customs infringement;
  - (c) the impact on the financial and other security and safety interests of the Union and of the Member States;
  - (ca) the degree of cooperation with the customs authority in order to remedy the infringement and mitigate the possible adverse effects of the infringement;
  - (cb) any other mitigating or aggravating circumstances of the case, in accordance with national law.
  
2. Penalties shall take at least one of the following forms:
  - (a) a pecuniary charge by the customs authorities, or, where appropriate, a penalty imposed by the competent customs authorities through a settlement procedure applied instead of a criminal penalty;
  - (b) revocation, suspension or amendment of an authorisation held by the person concerned.
  - (c) confiscation of the goods involved in the infringement of customs legislation;
  - (d) a warning;
  - (e) other penalties.

3. All non-criminal penalties for infringements of customs legislation imposed by customs authorities shall be recorded by indicating the nature of infringement, the amount of the pecuniary charge imposed or any other non-criminal penalty imposed for that infringement. This information shall be made available to the EU Customs Authority through the EU Customs Data Hub.
4. By 6 years after the entry into force of this Regulation the Commission in consultation with the EU Customs Authority shall evaluate the application of this Article and assess whether the pecuniary charges are imposed efficiently across the Member States and do not lead to any distortions of the internal market, where there is a need to set out harmonised pecuniary charges for infringements. Based on the outcome of this evaluation, the Commission may, where appropriate, present a legislative proposal to amend this Regulation.

#### **Article 254a**

##### **Penalties for systematic non-compliance in the case of distance sales**

1. Where, in the context in the release for free circulation of goods sold in distance sales, the customs authorities determine systematic failure by the same economic operator to comply with the obligations referred to in Article 252(1), this shall be considered a systematic infringement and Member States shall ensure that the penalties imposed for that infringement take at least the form of pecuniary charges of at least 1% and up to 4% of the total value of the goods imported into the Union by that economic operator during the preceding 12 months.
2. For the purposes of this Article, the failure to comply by the economic operator shall be considered systematic where the results of a substantive number of customs controls within one calendar month show non-compliance in a sufficiently representative number of cases.

3. Where a systematic infringement referred to in paragraph 1 is determined, the competent authorities shall also suspend, revoke or annul any trusted trader status, AEO or equivalent facilitation granted under this Regulation to the economic operator who committed that infringement.
4. Where, within the period of 6 months following imposition of a penalty referred to in paragraph 1, customs authorities determine an additional such infringement by the same economic operator the penalties imposed for that infringement shall take at least the form of pecuniary charges of at least 3% and up to 6% of the total value of the goods imported into the Union by that economic operator during the preceding 12 months.
5. Where, within the period of 6 months following imposition of a penalty referred to in paragraph 4, customs authorities determine an additional such infringement as referred to in paragraph 1 by the same economic operator the penalty for such further systematic infringement shall take at least the form of one of the penalties referred to in paragraph 4. Where relevant and taking into the gravity of such further systematic infringement, the penalty may additionally take the form of a temporary restriction of access to the online interface of this economic operator. For that purpose, the competent customs authority shall transmit the information about the infringement to the relevant authorities without undue delay. In addition, measures shall be taken in accordance with Article 60(4) point (a).
6. The Commission shall adopt delegated acts not later than 1 March 2028 in accordance with Article 261, to supplement this Regulation by determining the substantive number of controls, taking into account the volume and impact of relevant distance sales, and the threshold of cases based on the gravity of the infringement that is considered sufficiently representative for the purpose of determining systematic failure, as referred to paragraph 2.

## **Article 254b**

### **Classification of high-risk economic operators**

1. If a penalty is imposed under Article 254a, the relevant importer for distance sales shall be classified as a high-risk operator in the EU Customs Data Hub, in accordance with Article 50(2).
2. Such a classification shall be taken into account in:
  - (a) customs risk management in accordance with Article 50 of this Regulation; and
  - (b) the establishment and implementation of common priority control areas and common risk criteria in accordance with Articles 51, 51a and 51b of this Regulation.

## **Article 254c**

### **Cooperation between Member States**

1. Where an infringement of customs legislation falls within the jurisdiction of more than one Member State, the competent authorities of those Member States shall cooperate in accordance with applicable legislation.
2. For the purposes of paragraph 1, the EU Customs Authority may support and facilitate the cooperation between the competent authorities of the Member States.

## Article 261

### Exercise of the delegation

[...]

- 6a. By derogation to paragraph 6, the delegated act adopted pursuant to Article ~~264a~~265 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of 30 days of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object.

## Article 264

### Entry into force and application

1. This Regulation shall enter into force the day after publication in the Official Journal of the European Union.
2. The following provisions shall apply from the day of the entry into force of this Regulation:
  - (a) Articles 5, indents (35), (47) and (64l);
  - (b) Article 18, except paragraphs 1a and 1ba ;
  - (c) Article 31(12) – for the existing electronic systems developed by Commission;
  - (d) Article 67(2) – customs declarations until the date set out in Art. 264(7) ;
  - (e) Articles 153a, 157(3a);
  - (f) Article 157a;
  - (g) Articles 205 to 207, 211 to 221, 229 to 238;
  - (h) Article 28a to 29a and Article 39a;
  - (i) the provisions empowering the Commission to adopt delegated acts as referred to in Article 261 and implementing acts as referred to Article 262.

3. Article 18(1a) shall apply as from [10] days after the entry into force of the delegated act adopted pursuant to Article ~~265~~**264a**.
4. All other provisions shall apply from [OJ: please insert 12 months after entry into force].
5. By way of derogation from paragraph 4 of this Article, the following provisions shall apply from 1 July 2028:
  - (a) Articles 59, 59a, 88(3) point (aa), 122a, 159(1a) point (c), 167(1a), 199(1) point (m).
  - (b) Article 31, except paragraph 12, and Articles 31a to 33;
  - (c) Article 61 ;
  - (d) Articles 181(4) and 181(5), 184(2).
6. Until 30 June 2028 all goods intended to be placed under a customs procedure shall be covered by a customs declaration appropriate for the particular procedure.
7. From 1 July 2028, importers for distance sales or persons that have chosen to make use of the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC shall, for placing goods under the customs warehouse procedure in a customs warehouse for distance sales or under release for free circulation, provide or make available the data using the EU Customs Data Hub in accordance with Article 59. Accordingly, the relevant delegated and implementing acts referred to in Article 29 and 36 shall be adopted not later than 1 July 2027 and the functionalities of the EU Customs Data Hub shall become operational no later than 1 June 2028.
8. Until 28 February 2031, importers other than the persons referred to in paragraph 7 of this Article, exporters and holders of the transit procedure shall, for placing goods under a customs procedure, lodge a customs declaration appropriate for the particular procedure.

9. From [1 March 2031], importers, exporters and holders of the transit procedure may, for placing goods under a customs procedure, lodge a customs declaration-or provide or make available the relevant information appropriate for the relevant procedure using the EU Customs Data Hub in accordance with Article 59., Accordingly, the relevant delegated and implementing acts referred to in Article 29 and 36 shall be adopted not later than [1 March 2029].
10. From 1 March 2034, importers, exporters and holders of the transit procedure shall, for placing goods under a customs procedure, provide or make available the information appropriate for the relevant procedure using the EU Customs Data Hub in accordance with this Article 59. Accordingly, the relevant delegated and implementing acts referred to in Article 29 and 36 shall be adopted no later than 31 January 2033.
11. The functionalities of the EU Customs Data Hub laid down in Article 29 shall be fully operational at the latest by 1 February 2034.
12. In case of exceptional circumstances where a relevant functionality of the EU Customs Data Hub is not operational by the deadlines set out in this Regulation, the Commission shall provide a transitional solution in coordination with the Member States by the same deadlines. The transitional solution shall be in place for not longer than 6 months after the deadlines set out in this Regulation, while making sure that the relevant functionality of the EU Customs Data Hub will be operational by then.

#### **Article ~~265~~264a**

##### **Transitional measures related to the date of adoption of certain delegated acts**

1. By [OJ: please insert the date of 10 days after the publication of this Regulation] the Commission shall adopt a delegated act establishing the amount of Union handling fee referred to in Article 18, paragraph 1a and 1b, pursuant to the empowerment in Article 18(3).

## Narrative revised LFS customs reform

With the negotiations on the customs reform proposal close to conclusion, the Commission is preparing a revised Legislative Financial Statement to present to the co-legislators during the final political trilogue.

Without pre-empting the final agreement, the need to revise the budget to implement the reform is mainly driven by two major results of the negotiations:

1. First, **the need to frontload the recruitment of EUCA's staff** to allow earlier delivery on the EU Customs Data Hub for Trust and Check traders (and others on a voluntary basis) by year x and all other traders by year z.
2. Second, a call for **more staff because of the additional tasks** assigned by co-legislators to the EUCA.

The revision only has an impact on the budget required under the next MFF as for the current MFF the Commission will ensure the necessary funds are foreseen for the e-commerce Data Hub through redeployment. The Commission can provide EUR 62 million<sup>6</sup> to cover the earlier than originally proposed tasks of EUCA – in particular the early deployment of the e-commerce Data Hub and other related tasks. The Commission will develop the core functionalities of that part of the Data Hub and hand-over to EUCA by July 2028.

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<sup>6</sup> €62 M are composed by €55 M of internal redeployment and € 7 M of cost savings. Of the € 55M reserved for the e-Commerce Data Hub, € 1,2M were used in 2025. The remaining € 53,8M should be covered for € 3,2M in 2026 and € 50,6M to be put in a global transfer for use in 2027 to finance e-commerce Data Hub procurement. Further to this, in order to enable the e-Commerce implementation, the required existing systems of customs and taxation (IOSS, TARIC, SURV, ICS2 etc.) for e-commerce shall be adapted to interface with the Customs Data Hub and share essential data for e-commerce purposes.

In line with the interinstitutional agreement<sup>7</sup> on budgetary discipline, cooperation in budgetary matters and sound financial management from 2020, the Commission has agreed to assist the co-legislators with the assessment of the impact of their amendments on EUCA’s resources (staff). This assessment points to a need to increase EUCA’s staff with **35 FTEs and to frontload the staff already envisaged in the current LF(D)S**. A detailed analysis of the amendments and their impact in terms of required FTEs can be found in **Annex 1**. Importantly, to optimize Member States’ involvement in EUCA’s activities further strengthening EUCA’s resources could be considered through the additional and proportionate inclusion of **25 cost-free seconded national experts (SNEs)** from Member States. **Table 1** below provides an **overview of the revised total of EUCA staff (FTE)** at cruising speed in 2034.

Table 1. Revised total of EUCA staff (FTE):

COM proposal	250
Amendments co-legislators	+ 35
<b>TOTAL</b>	<b>285</b>
Additional cost-free SNEs	+25

Without prejudice to the eventual recruitment strategy by EUCA, the **updated breakdown of the staff per job category** compared to the Commission proposal would be updated accordingly as follows:

Table 2. Breakdown per job category

Administrative <sup>8</sup>	Data/IT (Data Hub) <sup>9</sup>	Coordination/Capacity building <sup>10</sup>
<b>27 (22 + 5)</b>	<b>128 (115 + 13)</b>	<b>130 (113 +17)</b>

<sup>7</sup> [eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020Q1222\(01\)](http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020Q1222(01))

<sup>8</sup> *Administrative profiles would deal with issues such as human resources, finance, accounting, legal affairs, communications, quality control and audit, administrative support to senior management, the EUCA’s own IT, and logistics.*

<sup>9</sup> *Data/IT profiles would deal with the EU Customs Data Data Hub including management of IT development, operations and infrastructure, data projects and their management and data governance.*

<sup>10</sup> *Co-ordination and Capacity building profiles would deal with the operational co-ordination of work involving the Member States customs and co-operation with other external experts, in areas including risk management, crisis management, co-operation with other non-customs authorities, training and guidance on working methods*

Split down, this results in the updated **year-by-year recruitment planning** illustrated in Table 3.

Table 3. Year-by-year recruitment planning (comprising front loading of already planned resources and additional 35 FTEs)

	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>Total</b>									
<i>COM proposal</i>	7	14	30	50	90	140	190	230	250
<i>Revised</i>	<b>7</b>	<b>16</b>	<b>80</b>	<b>125</b>	<b>167</b>	<b>210</b>	<b>237</b>	<b>257</b>	<b>285</b>
<b>Administrative</b>									
<i>COM proposal</i>	6	8	12	20	22	22	22	22	22
<i>Revised</i>	<b>6</b>	<b>9</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>
<b>Data and IT</b>									
<i>COM proposal</i>	1	4	10	18	40	65	90	105	115
<i>Revised</i>	<b>1</b>	<b>5</b>	<b>30</b>	<b>50</b>	<b>70</b>	<b>90</b>	<b>100</b>	<b>110</b>	<b>128</b>
<b>Coordination/capacity building</b>									
<i>COM proposal</i>		2	8	12	28	53	78	103	113
<i>Revised</i>		<b>2</b>	<b>23</b>	<b>48</b>	<b>70</b>	<b>93</b>	<b>110</b>	<b>120</b>	<b>130</b>

Staff recruitment under the current MFF would slightly increase from 14 to 16 FTEs, which would be covered by the Commission through reallocation within the limits of available funds. To allow earlier delivery on the Data Hub, a gradual frontloading of EUCA's staff in data/IT is foreseen from year 2028 onwards. In addition, the administrative staff executing the necessary support, budgetary and HR functions are recruited earlier as are part of the risk management experts (covered under coordination/capacity building).

## Budgetary impact

**For the current MFF** the necessary funds will be secured through internal redeployment of funds by the Commission. For the development of e-commerce Data Hub, the Commission will manage to cover the budgetary needs of 62.5M under its current budget through internal reallocation and additional savings resulting from cost efficiencies.

**For the next MFF**, the budget estimations for the Data Hub remain stable compared to the Commission's initial proposal in 2023. However, the frontloading of EUCA's staff recruitment and additional staff required for the new tasks added by the co-legislators increase the costs under EUCA's budget line for the next MFF with EUR 83 million. Overall, the costs of the reform under next MFF would go up with 4.5%. **Table 4** below provides an **overview of the total costs for the Data Hub, EUCA and the reform overall**.

Table 4. Total costs next MFF

	<b>Table 4. Total cost (millions €) next MFF 2028-2034</b>		
	<b>Data Hub<sup>11</sup></b>	<b>EUCA<sup>12</sup></b>	<b>Total</b>
<b>LFS 2023 (proposal)</b>	1 574.594	280.471	<b>1 855.065</b>
<b>Revised LFS</b>	1 574.594	363.955	<b>1 938.549</b>
Change %	/	+29.8%	<b>+4.5%</b>
Change € (m)	/	+83.484	<b>+83.484</b>

<sup>11</sup> **The EU Customs Data hub** funding is coming from the customs part of the proposed Single Market and Customs programme (COM(2025) 590 final), next MFF budget line: 05.0304 – Customs.

<sup>12</sup> **The EU Customs Authority** staff expenditure, infrastructure and other (non-staff) administrative expenditure (of around €92 million) is covered by a separate budget line with a total proposed budget (in the 2023 LFS) of €280 million for 2028-2034.

## Annex 1. Estimated impact (FTE) of amendments by co-legislators

Legal ref.	Topic amendment	Inst.	FTE increase	Cost-free SNEs	Explanation
Row 22321-u, Art. 221b-c	<b>Data auditor</b>	CNL	+3	+ 25 (to be distributed over various tasks by EUCA)	The <b>Data Auditor</b> , an autonomous, independent entity responsible for the security of data in the Data Hub requires a small team to support and fulfill the tasks.
Rows 668j+k; Art. 39a(3) (d)+(e)	Data hub <b>helpdesk</b>	CNL	+10		10 FTEs for support to maintain 2 FTE Duty Officers on a 24/7/365 basis taking account of shift patterns and leave.
Row 2102b, Art. 208(2b)	<b>Stronger role for EUCA in risk management:</b> threat assessments (risk prioritisation), and inputs for common risk criteria and priority control areas	CNL	+3		The extended role for EUCA in risk management, including for conducting a periodic threat assessment with recommendations for priorities and submitting inputs for common risk criteria and priority control areas to the Commission requires additional risk management experts.
Row 2110, Art. 208(3)(g)	<b>Simplified guidelines for SMEs</b>	EP	+1		The EP proposes that EUCA prepares simplified guidelines for SMEs next to the standard guidelines for all operators.
Row 511a Art. 25(5)  Row 478 Art. 23(8)  Row 521a	<b>EUCA role</b> <ul style="list-style-type: none"> <li>• in <b>reviewing T&amp;C authorisations</b></li> <li>• for ensuring <b>business continuity for AEO and T&amp;C</b></li> </ul>	EP   CNL	+5		EUCA competence to recommend suspension/revocation of T&C authorisations in case of non-compliance of the operators to ensure the EU dimension of T&C status granted by individual MS.  CNL attributes to EUCA the competence to prepare the business continuity mechanism for AEO and T&C in case of disruption in trade flows (e.g. pandemic situation). COM proposal did not specify who would

Art. 25(9a)					establish this mechanism; attributing it to EUCA creates an additional task that can relate to its role for crisis management in preparing crisis protocols and procedures.
Row 2106, Art. 208(3)(c)	Minimum common <b>training</b> content for <b>customs professionals (private sector)</b>	CNL	+3		CNL proposes that EUCA not only develops minimum common training content for customs officials but also for customs professionals (e.g. in private sector). As this requires targeted training modules additional staff is required for this task.
Row 2115c, Art. 208(3a)	Assisting the Commission in its management of <b>international relations</b> (third countries and international organisations)	EP	+2		A strengthened role for and involvement of EUCA in international relations requires additional staff.
Row 2115d Art. 208(3a)	<b>Communication channel</b> with stakeholders on Data Hub and to facilitate access to information on autonomous and restrictive measures	CNL EP	+2		For developing and managing a communication channel to stakeholders on Data Hub related matters and to facilitate access to information on autonomous and restrictive measures more communication experts should be foreseen.
Row 2232a Art. 221a and further	<b>EUCA Advisory Board</b>	EP	+1		The advisory board with stakeholders from private sector and civil society to advise EUCA's Management Board would need staff for its secretariat, coordination and follow-up. This amendment also addresses Council's desire to set up a consultation mechanism with trade.
	Additional <b>administrative</b> staff		+5		Financial, procurement, HR etc.
	<b>TOTAL</b>		<b>35</b>	<b>25</b>	

**STATEMENT BY THE RAPPORTEUR FOR OPINION OF THE EUROPEAN  
PARLIAMENT BUDGETS COMMITTEE (ANNOUNCED IN THE TRILOGUE)**

- 1) In terms of staff for EUCA, MEP Sousa Silva considers that the proposal of increasing 35 establishment posts and 25 SNEs, might not be sufficient for EUCA to accomplish its role, in light of all the tasks that will be entrusted to the Agency. If the rapporteur or the Council decides to request additional posts and SNEs we can support your request.
- 2) In terms of financial allocations to EUCA, the increase seems to be in line with the additional staffing and frontloading of establishment of EUCA.
- 3) Regarding the Statement on revenue of the Handling fee, we don't have objections to the text, and we can support the text proposed by Commission.
- 4) Regarding the estimates on costs for the Data Hub the Commission maintains the amounts foreseen in 2023, they should, at least, be updated according to inflation, since 3 years have passed.

**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 <sup>[1]</sup> introduces a transitory measure under which the handling fee shall not be made available to the Union budget until the end of this MFF<sup>[2]</sup>. 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.

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<sup>[1]</sup> 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).

<sup>[2]</sup> 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.”