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#### **'I' ITEM NOTE**

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From: Presidency  
To: Permanent Representatives Committee (Part 2)

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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  
- Confirmation of the final compromise text with a view to agreement

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1. On 17 May 2023, the Commission submitted to the Council and the European Parliament a 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<sup>1</sup>, which aims at simplifying and strengthening customs procedures, supervision and risk management by enhancing access and use of data, addressing the challenges brought about by e-commerce and the establishment of the EU Customs Data Hub and the EU Customs Authority.

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

2. The draft Regulation is based on Articles 33, 114 and 207 of the Treaty on the Functioning of the European Union (TFEU) (ordinary legislative procedure).
3. The European Economic and Social Committee delivered its opinion on 20 September 2023.<sup>2</sup> The European Data Protection Supervisor delivered its opinion on 11 July 2023.<sup>3</sup>
4. On the side of the European Parliament, the Internal Market and Consumer Protection (IMCO) Committee has the lead responsibility. Ms. Deirdre CLUNE (EPP, IE) was appointed the rapporteur for the proposal under the previous legislative cycle. As of 27 September 2024, Mr. Dirk GOTINK (EPP, NL) has been appointed the rapporteur for the proposal. On 13 March 2024 the European Parliament adopted its position at first reading.<sup>4</sup>
5. The Working Party on Customs Union examined the proposal since June 2023 under the Swedish, Spanish, Belgian, Hungarian and Polish Presidencies.
6. At its meeting on 27 June 2025, Coreper agreed on a partial mandate to enter into negotiations with the European Parliament.<sup>5</sup> Four trilogues took place (on 8 July, 15 October, 20 November and 10 December 2025) during the Danish Presidency term.
7. On 1 January 2026, the Cyprus Presidency took over leading the negotiations between the co-legislators.
8. Following the preparation in Coreper (on 13 March 2026)<sup>6</sup>, the fifth and conclusive 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 2026, the co-legislators have selected Lille (France) as the location for the seat of EUCA.<sup>7</sup>

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<sup>2</sup> OJ C, C/2023/864, 8.12.2023, ELI: <http://data.europa.eu/eli/C/2023/864/oj>.

<sup>3</sup> Doc. ST 11829/23.

<sup>4</sup> OJ C, C/2025/1035, 27.2.2025, ELI: <http://data.europa.eu/eli/C/2025/1035/oj>.

<sup>5</sup> Doc. ST 10462/25.

<sup>6</sup> Doc. ST 6556/26 + COR 1.

<sup>7</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.

9. On 1 April 2026, Coreper took note of these developments and of the statements made in the context of the last trilogue,<sup>8</sup> as well as of the latest text of the new UCC available on that date.<sup>9</sup>
10. On 1 April 2026, the Commission issued a revised legislative financial statement.<sup>10</sup>
11. Following technical adjustments to the text of the new UCC after the last trilogue, the latest full compromise text is set out in the Addendum 1 to this note.<sup>11</sup>
12. As announced in Coreper on 1 April 2026, the Presidency now seeks the confirmation that the latest full compromise text of the new UCC is acceptable to the Member States.
13. This will enable taking the next steps in this legislative process, which will lead to finalising the early second reading agreement on this file in the following order:
  - the IMCO Committee would be in a position to vote in favour of the agreed text;
  - the IMCO Chair would then address a letter to the Presidency indicating that, should the Council transmit its position in the form of the agreed text (subject to legal-linguistic revision), IMCO Chair will then recommend to the Plenary that the Council's position be accepted at Parliament's second reading;
  - after the legal-linguistic revision, the Council will be invited to adopt its position on the final text of the new UCC, followed by a vote (adoption) by the European Parliament on the same text.
14. Against this background, Coreper is invited to confirm the agreement on the compromise text of 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, set out in the Addendum 1 to this note.

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<sup>8</sup> Doc. ST 7629/26 + COR 1.

<sup>9</sup> Doc. ST 7698/26.

<sup>10</sup> Doc. ST 7950/26.

<sup>11</sup> Doc. ST 7771/26 ADD 1.