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DRAFT STATEMENT OF THE COUNCIL'S REASONS

Subject:	Position of the Council at first reading with a view to the adoption of 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 – Draft Statement of the Council's reasons

I. INTRODUCTION

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.[1]

2. The proposal 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.[2] The European Data Protection Supervisor delivered its opinion on 11 July 2023.[3]

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 during the previous legislative cycle. As of 27 September 2024, Mr. Dirk GOTINK (EPP, NL) is the rapporteur for the proposal. On 13 March 2024 the European Parliament adopted its position at first reading.[4]

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.[5]

7. Trilogues were held on 8 July, 15 October, 20 November, 10 December 2025 and 26 March 2026 under the Danish and Cyprus Presidencies. The co-legislators reached a provisional political agreement in the last trilogue. That agreement was subsequently consolidated into a final compromise text.

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[1] Doc. ST 9596/23 + ADD 1 to 4.
[2] *OJ C, C/2023/864, 8.12.2023, ELI:* http://data.europa.eu/eli/C/2023/864/oj.
[3] Doc. ST 11829/23.
[4] *OJ C, C/2025/1035, 27.2.2025, ELI:* http://data.europa.eu/eli/C/2025/1035/oj.
[5] Doc. ST 10462/25.

8. On 15 April 2026, the Permanent Representatives Committee analysed the final compromise text and confirmed the agreement.[6]

9. On 16 April 2026, the European Parliament’s IMCO Committee voted in favour of the final compromise text. On 28 April 2026, the Chair of the IMCO Committee addressed a letter to the Chair of the Permanent Representatives Committee stating that, should the Council transmit to the European Parliament its position as agreed, subject to legal-linguistic revision, she would recommend to the plenary that the Council’s position be accepted without amendments at second reading.

II. OBJECTIVE

10. The overall aim of the Regulation is to address the challenges to the proper functioning of the customs union and the internal market, arising from internal and external risks and threats, and in particular by adjusting customs legislation to the development of global trade patterns, technology and business models, as well as the needs of stakeholders, including businesses, consumers and citizens.

11. To address those challenges, the Regulation seeks to ensure a uniform level of digitalisation and a level playing field for economic operators in all Member States. For those purposes it establishes the European Union Customs Data Hub ('EU Customs Data Hub'), which provides a digital platform for an integrated set of centralised, secure and cyber-resilient electronic services and systems for customs purposes. It also sets up a new decentralised agency, the European Union Customs Authority ('EU Customs Authority') as a central operational body for the coordinated governance of the Customs union.

[6] Doc. 7771/26 + ADD 1 + ADD 1 COR 1.

III. ANALYSIS OF THE COUNCIL'S POSITION AT FIRST READING

12. The Council's position at first reading contains the following main elements on which an agreement has been found between the co-legislators:

13. The Regulation defines the **mission of customs authorities** as collecting duties, combating fraud, facilitating legitimate business activity, contributing to fair trade, as well as protecting safety, health, the environment and other public interests in cooperation with other competent authorities.

14. A comprehensive set of definitions is introduced or updated, including key concepts, such as "importer", "importer for distance sales", "exporter", "customs procedure", "risk" and "customs supervision". In order to strengthen customs supervision, pursuant to the new definitions, importers and exporters are responsible vis-à-vis customs authorities to make sure that the goods comply with product specific legislation. The "importer for distance sales" concept creates a specific category for e-commerce operators selling goods from third countries into the Union.

15. Rules on **binding information decisions** (covering tariff classification, origin, and valuation) are consolidated in one place. A new **Union handling fee,** a fixed amount per item for goods sold in distance sales, is introduced to cover the costs for services handling a request to release those goods for free circulation, with a lower fee applying to goods released from customs warehouses for distance sales.

16. The Regulation sets out the rights and responsibilities of the main actors in customs processes. As a general rule, **importers** must be established in the customs territory of the Union, provide all necessary data to customs prior to release, ensure compliance of goods with all applicable legislation and pay customs duties. **Exporters** have parallel obligations: providing required data before goods exit, ensuring compliance with applicable legislation, and, in general, being established in the Union. For both importers and exporters, the Regulation also provides certain exceptions to the requirement to be established in the Union.

17. The **Authorised Economic Operator (AEO)** scheme is reformed. The criteria are tightened and monitoring requirements reinforced. The customs authorities are obliged to conduct in-depth monitoring at least once every three years. The customs authorities may grant one or both of types of authorisations - AEO for customs simplifications, which enables the holder to benefit from such simplifications; and AEO for safety and security, which entitles the holder to facilitation measures in respect of safety and security.

18. A **Trust and Check (T&C) trader** status is introduced. T&C traders must meet stricter criteria, including providing customs authorities with almost real-time access to their electronic records and operational data. In return, they benefit from streamlined procedures such as releasing the goods without waiting for customs intervention provided the necessary information is available in advance, defer customs debt payment, and benefit from reduced controls. A safeguard mechanism is introduced to verify the compliance with the T&C status criteria. The EU Customs Authority may recommend, and ultimately the Commission may request the competent customs authority to suspend or revoke a T&C status.

19. **Customs representatives** may act directly or indirectly. Indirect representatives acting on behalf of importers/exporters established outside of the Union assume all obligations of those importers/exporters. Only AEO or T&C status representatives may act cross-border or handle distance sales importations.

20. Special attention is given to micro, small and medium-sized enterprises to facilitate their access to AEO and T&C status. For that purpose, the customs authorities will take into account their specific characteristics and the Commission will develop guidelines.

21. The Regulation establishes the legal and technical framework, as well as governance, for the **EU Customs Data Hub.** It provides a centralised, secure, interoperable digital platform aimed to replace the national customs IT systems for collecting, processing and exchanging information relevant for implementing customs legislation. The **digital sovereignty** of the EU Data Customs Hub is ensured by establishing a comprehensive framework of legal, technical, organisational, and contractual safeguards. It will be designed in a way to ensure that the data is protected. Its infrastructure will be located within the territory of the Union and will be solely controlled and administered by the Commission or the EU Customs Authority. Suppliers and service providers (including subcontractors) performing tasks related to the development, hosting, operation and maintenance of the EU Customs Data Hub are obliged to be legally established in the Union and must not be directly or indirectly controlled by a third-country undertaking.

22. Strict rules will govern **data access**: only designated authorities may access the EU Customs Data Hub for defined purposes. These include customs authorities, the Commission, the EU Customs Authority, OLAF, the EPPO, Europol, Frontex, national tax and statistical authorities, food safety authorities and market surveillance bodies, each under precisely delineated conditions.

23. A three-level structure of risk management is introduced:

- The **Commission** establishes common priority control areas and risk criteria/standards, and provides policy orientations;
- The **EU Customs Authority** performs Union-level risk analysis, issues control recommendations to customs authorities, conducts threat assessments, and coordinates joint controls;
- **Customs authorities** perform national risk analysis, implement control recommendations and take control decisions, as well as participate in the development of risk management at Union level.

24. Risk management is organised on a cyclical basis including collection and analysis of relevant data, risk identification and analysis, development of measures and control actions, gathering feedback on and monitoring the implementation of risk management and control activities. It covers both financial and non-financial risks.

25. The current system based on customs declarations is replaced with businesses submitting **digital import and export data** through the EU Customs Data Hub. Importers, exporters and holders of transit procedures are obliged to provide all required data as early as possible and before notifying customs of the goods' availability. The notification of availability of the goods triggers the placement of goods under a customs procedure.

26. **Release** of the goods occurs after risk analysis performed by the customs authorities. If goods are not selected for control within a reasonable period, they are deemed released. The customs authorities may authorise the T&C traders to release the goods on their behalf upon the fulfilment of certain conditions.

27. Specific rules govern the transition from the current declaration-based system to the new model of digital transmission of import and export data during the transition period until 2034.

28. The **EU Customs Authority** is established as a new, decentralised EU agency, headquartered in Lille (France). Its governance structure includes a **Management Board**, an **Executive Board**, an **Executive Director** and a **Customs Advisory Board**.

29. The key tasks of the EU Customs Authority include Union-level risk analysis and control recommendations; threat assessments; coordinating joint customs operations; developing, operating and maintaining the EU Customs Data Hub; preparing training content for customs professionals; monitoring T&C trader compliance; managing the crisis response cell; and evaluating customs union performance.

30. A minimum list of infringements is established for Member States to transpose into national legislation, along with rules on circumstances to be taken into account in determining penalties. Penalties must be effective, proportionate, and dissuasive. Member States retain discretion on the type of enforcement measures.

31. Special rules apply to **distance sales**: proportionate but dissuasive pecuniary charges are set (with minimum and maximum levels based on the total value of goods imported), aimed at preventing "border-shopping." Systematic non-compliance (defined by implementing acts) triggers suspension of release, and potentially temporary suspension of access to the non-compliant operator's online interface (involving relevant digital authorities). Records of all penalties will be maintained in the EU Customs Data Hub for monitoring and transparency.

32. The Regulation empowers the Commission to adopt delegated and implementing acts to manage a range of operational aspects by specific deadlines to make sure that the legal and technical architecture supporting the transition is in place in time.

33. The transition from the existing customs systems to the new EU Customs Data Hub will take place in stages. The mandatory use of the EU Customs Data Hub by importers for distance sales will start from 1 July 2028. The voluntary use of the EU Customs Data Hub by all other economic operators will start on 1 March 2031 while the mandatory use of the EU Customs Data Hub for all economic operators is set for 1 March 2034.

IV. CONCLUSION

34. The Council's position supports the aim of the Commission proposal and fully reflects the compromise reached in the negotiations between the Council and the European Parliament, with the support of the Commission.

35. The Council therefore believes that its position at first reading is a balanced representation of the outcome of the negotiations. Once adopted, the Regulation will contribute to simplifying and strengthening customs procedures, supervision and risk management. This will be achieved by enhancing access to and use of data and by the establishment of the EU Customs Data Hub and the EU Customs Authority.