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From:	General Secretariat of the Council
To:	Working Party on Customs Union
N° Cion doc.:	ST 9625 2023 INIT
Subject:	PRES explanatory note – New compromise text on proposal on Simplified Tariff Treatment and elimination of the customs duty relief threshold

Delegations will find in the annex the above-mentioned Presidency compromise text with a view to the Customs Union Working Party on 21 October 2025.

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PRES explanatory note – New compromise text on proposal on Simplified Tariff Treatment and elimination of the customs duty relief threshold

Date: 20 October 2025

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At the meeting of the Customs Union Working Party (CUG) on 18 September 2025, the Presidency understood there was a support in principle on the substance of the compromise proposal, apart from the date of the application (doc. 12746/25). The Presidency continued to work on the “application date” and has now proposed a possible solution in the new compromise version (doc. 12746/1/25). Below you will find the Presidency’s considerations on the proposed change.

Application date of the elimination of the customs duty relief threshold and way forward

The only change compared to the previous version is that the date of application of the Regulation is now linked to the “date of application of relevant articles on e-commerce in nUCC”. As soon as the negotiations on the nUCC are finalised and the exact date of application of the relevant articles on e-commerce in the nUCC is established, that date will be inserted in this Regulation.

The Presidency aims at reaching a political agreement on the proposal to eliminate the customs duty threshold in ECOFIN in November to underline the importance of this file.