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MEETING DOCUMENT

From:	Presidency
To:	Working Party on Tax Questions (Indirect Taxation – VAT) Working Party on Customs Union
Subject:	Steering note on the temporary measure related to early elimination of the customs duty threshold

Delegations will find attached the Presidency steering note on the temporary measure related to early elimination of the customs duty threshold, with a view to the meeting of the Working Party on Customs Union on 4 December 2025.

Presidency steering note: temporary measure related to elimination of the customs duty relief threshold

Based on the received written comments and oral interventions at the CUG meeting on 27 November 2025 to the first draft from the Presidency for a compromise text on elimination of the customs duty relief threshold including a temporary measure, the Presidency has redrafted the compromise text.

Date: 2 December 2025

The modifications in the updated draft are explained below.

Reference to the new EU Customs Data Hub: The reference to the new EU Customs Data Hub in recital (5) is replaced by “new centralised Union IT system” in order to not be bound strictly to the implementation of the EUCDH to calculate and notify of the customs debt.

Date of application: The Presidency has kept the suggestion for date of application on [1 July 2026] in Article 2(2) and the period in which the temporary measure will apply in Article 1a; “From [1 July 2026] until [1 July 2028]”. In order to have reassurance that the temporary measure will not cease before a centralised Union IT system is in place, the Presidency suggests to add an evaluation clause in Article 2(4). This article makes it possible for the Commission to submit a proposal to extend the period of the temporary measure, if the Commission, by [February 2028], assesses that it is not realistic to have a centralised Union IT system in place by [1 July 2028].

Furthermore, the wording in recital (5a) has been modified in order to not mention specific dates of the intended period of the temporary measure.

Scope of the temporary measure: Recital (5b) has been added to clarify the scope of the temporary measure. The Presidency suggests to only include the IOSS-users with H7 declarations (as suggested by the Commission in the action plan) in the temporary measure. In case this difference of treatment between H7 and H1 declarations leads to operators choosing to use H1 declarations instead of H7 declarations in the IOSS, the Presidency suggest to include an evaluation clause in Article 2(3). This article makes it possible for the Commission to submit a proposal to amend the scope of the temporary measure.