



# New Rules in EU Customs Law: The UCC Reform

Trade  
Compliance

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With the political agreement reached at the end of March 2026 on the reform of Regulation (EU) No 952/2013 (the “Union Customs Code” – UCC), the European Parliament and the Council are comprehensively modernising EU-wide customs law, thereby responding to profound changes in global trade, in particular the strong growth of e-commerce. The draft reform aims to further harmonise customs supervision, make it more data-driven, and enhance protection against unsafe or non-compliant goods. A central element of the reform is the establishment of a new EU Customs Authority and the creation of a new central digital platform (“EU Customs Data Hub”), which is intended to gradually replace the currently fragmented IT systems of the Member States and, for the first time, enable EU-wide real-time data exchange as well as consolidated risk analyses. The proposal also provides for far-reaching adjustments to the rules governing the incurrance of customs debt, as well as new provisions designed to ensure that e-commerce platforms involved in distance sales to consumers in the EU will in the future bear greater responsibility under customs law. Further elements include preferential treatment for particularly reliable economic operators and the abolition of the EUR 150 de minimus threshold, which is to be replaced by a handling fee for direct deliveries to end consumers.

This newsletter highlights the key changes:

## **1. Customs Authority in Lille**

For the first time, the Customs Union will be equipped with an EU-wide operational customs authority: the EU Customs Authority (EUCA), headquartered in Lille (France). The authority will in the future assume coordination, steering, and monitoring functions. These include the planning of joint controls, monitoring the enforcement of sanctions, crisis management, and supporting the European Commission in the annual performance evaluation of the Customs Union. The EUCA is intended to work closely with Europol, the European Public Prosecutor’s Office (EPPO), Frontex, and the EU Product Compliance Network, and to exchange strategic risk indicators with these bodies.

## **2. Data Hub**

To this end, the EU is preparing the introduction of a new central Customs Data Hub, which will be operated in the future by the new EU Customs Authority in Lille. Through this single digital interface, companies will only need to enter their data once for the submission of customs declarations – even where multiple consignments are involved. This would eliminate the current fragmentation of more

than 111 different national IT systems (such as ATLAS in Germany or DELTA in France). The Data Hub is intended to facilitate and harmonise the implementation and enforcement of EU customs law, including, inter alia, customs formalities, customs controls, and the collection of excise duties and import VAT. The launch for the e-commerce sector is scheduled for July 2028. From 2032 onwards, the Data Hub is to be made available to other companies on a voluntary basis, with its use expected to become mandatory from around 2034. In addition to customs and tax authorities, access to the Hub will be granted to OLAF, the EPPO, Europol, Frontex, and market surveillance authorities.

### **3. Importer as the future customs debtor**

In the future, the customs debtor for importation for release for free circulation or for temporary admission will no longer be the declarant, but the importer. In addition, multiple possible points in time for the incurrance of customs debt are to be introduced. This reflects the fact that actual import processes – for example as a result of digitalisation and automated release procedures – can no longer be uniformly linked to a single procedural step. As part of the EU customs reform, operators of large online marketplaces (for example platforms such as Amazon) are also to be made subject to significantly stricter obligations. At present, in many B2C low-value consignments the buyer is considered the importer (often based on DAP Incoterms, with the customs declaration being lodged by the carrier as a representative). This is problematic because consumers formally bear customs law responsibility without having any control over the product information, value, or origin of the goods. Going forward, these marketplace operators are to be deemed the “importer” and held liable for customs duties, import VAT, and compliance with product safety requirements. Responsibility for compliance with customs law would thus be fully shifted to the platform operators.

### **4. The “Trust & Check” Trader**

The new reform proposal provides for the introduction of a premium trust-based trader status for particularly reliable economic operators, building on the existing AEO-C status. Trusted Customs Traders would be permitted to release goods for free circulation in their own name without the active involvement of the customs authorities; the customs debt would arise at the trader’s place of establishment. Granting this status would be subject to very extensive and comprehensive data transparency obligations vis-à-vis the customs authorities via the Data Hub.

## 5. Handling Fee

The reform proposal also provides for the introduction of a new levy or handling fee intended to cover the increased processing costs associated with low-value consignments. The fee would apply to each product forming part of a consignment that is imported into the EU from a non-EU country and shipped directly to consumers within the EU. The amount of the fee would be determined by the European Commission by means of a delegated act and reviewed on a biennial basis. The assessment would be based on the minimum costs incurred by customs authorities in processing such consignments. Member States are to begin charging the fee once the necessary IT systems are operational, but no later than 1 November 2026. At the same time, the existing EU customs duty exemption for goods with a value of up to EUR 150, which currently allows duty-free importation of such low-value consignments, is to be completely abolished as of 1 July 2026.

## 6. Outlook

The draft is currently in the final stages of the EU legislative procedure. Following its presentation by the European Commission in 2023 and the adoption of positions by the Council and the European Parliament, a political agreement was reached in trilogue negotiations on 26 March 2026. However, the legislative procedure has not yet been formally concluded. The final text of the Regulation is currently being finalised and must still be formally adopted by the European Parliament and the Council before being published in the Official Journal of the European Union. The UCC reform is expected to start applying as early as 2028 and to be fully implemented on a phased basis over an extended transitional period.

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