Customs watch — Week of 31 August to 6 September 2026

Customs Conform IT internal document — run of Monday 7 September 2026

European Union

Union Customs Code reform: final Council approval · *3 September 2026* **[High]**

The Council gave final approval to the overhaul of the EU customs framework, the most comprehensive in decades. The text provides that non-EU e-commerce platforms are considered the importer of the goods they sell into the Union: they, not the final consumer, are responsible for customs formalities and duty payment. A dedicated penalty regime for e-commerce operators is introduced, with fines of up to 6% of the company's annual import value of goods in the preceding year, withdrawal of certain customs privileges and, in the most serious cases, access restrictions to online platforms. An EU-wide handling fee on small parcels will be introduced by 1 November 2026, with the Commission setting its level before member states start applying it. The text also creates a decentralised agency, the EU Customs Authority (EUCA), located in Lille and starting operations in 2027, together with an EU Customs Data Hub, a single central platform for interaction with customs. The European Parliament is expected to approve the final text later in September, ahead of signature and publication in the Official Journal.

Council position at first reading: document 8190/26.

Context figures (official Council data): the customs union manages trade worth over EUR 4.3 trillion, around 14% of global trade. In 2025, 2,200 customs offices and 84,000 customs officials collected almost EUR 31 billion in customs duties and handled around 6 billion e-commerce parcels and more than 1.5 billion items in traditional trade; over 90% of e-commerce parcels came from China.

→ https://www.consilium.europa.eu/en/press/press-releases/2026/09/03/eu-customs-council-greenlights-landmark-reform/

Evidence of country of 'melt and pour': Implementing Regulation (EU) 2026/1963 · *published in OJ L of 31 August 2026 (adopted 28 August 2026)* **[High]**

The Commission sets out the evidence importers must provide to establish the country of 'melt and pour' for steel products falling under Annex I to Regulation (EU) 2026/1384 (the Steel Regulation). The Mill Test Certificate stating the country of melt and pour and the heat number becomes the reference document to be submitted at importation. Where the MTC lacks either of those two items, eight types of documents may be accepted as complementary evidence: invoices, delivery notes, quality certificates and clauses in implemented purchase orders or contracts, long-term declarations from suppliers, cost accounting and production documents, customs documents from the exporting country, commercial correspondence, and production descriptions. Where no MTC can be provided at all, those same documents may be accepted as standalone evidence, but only from 1 October 2026 to 30 September 2027 (Article 1(3)). The country of melt and pour is declared by means of TARIC document codes; where alternative evidence is used, customs carry out documentary checks, which may delay access to the relevant tariff-rate quota. Failure to declare with appropriate verifiable evidence leads to rejection of the import. The regulation enters into force the day after publication and applies from 1 October 2026.

For reference: the Steel Regulation opens a defined number of quotas and sets an out-of-quota duty of 50%.

→ https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L_202601963

→ https://policy.trade.ec.europa.eu/news/commission-sets-type-evidence-be-provided-importers-prove-country-melt-and-pour-steel-products-2026-08-31_en

Armenia: temporary trade-liberalisation measures endorsed by the Council · *2 September 2026* **[Medium]**

The Council endorsed the Commission proposal without changes, introducing temporary trade-liberalisation measures for Armenian products in response to trade restrictions imposed by Russia. The arrangement liberalises around 80% of Armenian exports to the EU through a temporary suspension of import duties for a broad range of products, with certain agricultural products remaining subject to tariff-rate quotas. It covers almost 99% of Armenian exports of fresh fruit, vegetables and plants and more than 91% of beverages and spirits. The measures will apply for two years from the regulation's entry into force and include safeguard clauses. The preferential arrangement is conditional on Armenia complying with the applicable rules of origin, engaging in administrative cooperation with the EU, refraining from new restrictions on EU imports and respecting the essential elements of the CEPA. The European Parliament is expected to adopt its position without amendments at its September plenary; entry into force will follow the day after publication in the Official Journal.

→ https://www.consilium.europa.eu/en/press/press-releases/2026/09/02/council-backs-temporary-trade-measures-to-support-armenia/

E-commerce VAT: five years of the one-stop shop, more than EUR 125 billion in revenue · *3 September 2026* **[Monitor]**

DG TAXUD published the 2025 annual report on the application of the VAT e-commerce package. Since the rules entered into force on 1 July 2021, member states have collected more than EUR 125 billion in VAT through the OSS and IOSS schemes. In 2025 alone, more than EUR 38 billion was collected, up 17% year on year, and more than 193,000 businesses were registered in one of the three one-stop shop schemes as at 31 December 2025. The Commission explicitly links these results to the phased implementation of the VAT in the Digital Age (ViDA) package, adopted in 2025, which will extend the scope of the OSS to more B2C transactions and create a special scheme for transfers of own goods, moving towards a single VAT registration in the EU.

→ https://taxation-customs.ec.europa.eu/news/eu-vat-rules-e-commerce-five-years-more-eur125-billion-vat-revenue-2026-09-03_en

Also of note — other acts in this week's OJ L series: Commission Delegated Regulation (EU) 2026/1405 of 26 June 2026 correcting certain language versions of Regulation (EU) 2021/821 on the control of exports of dual-use items (OJ L of 1 September); Commission Implementing Decision (EU) 2026/1973 of 1 September 2026 on interim emergency measures relating to African swine fever in Italy (OJ L of 2 September); definitive adoption (EU, Euratom) 2026/1855 of Amending budget No 1 of the Union for 2026 (OJ L of 3 September); Decision No 1/2026 of the EU-Monaco Joint Committee of 28 July 2026 amending the Annex to the Agreement (OJ L of 4 September); Decision No 1/2026 of the Joint Committee of the EU-Switzerland Agreement on the linking of their emissions trading systems, of 9 June 2026, amending Annex I (OJ L of 4 September); corrigendum to Implementing Regulation (EU) 2026/1925 initiating an anti-circumvention investigation into anti-dumping measures on certain open mesh fabrics of glass fibres originating in China, consigned from Kosovo, Moldova, North Macedonia and Serbia, and making such imports subject to registration (OJ L of 4 September); several corrigenda not concerning the English version.

AEO & Trust and Check

'Trust and check trader' status: legal basis definitively secured · *3 September 2026* **[High]**

The Council's final approval of the reform package establishes the new category of trust and check traders, reserved for the most transparent businesses. Operators providing comprehensive information on the movement and compliance of their goods, and meeting stringent criteria, will benefit from simplified customs procedures; the most reliable will be able to release their goods into circulation in the EU without any active customs intervention. The migration timeline is now set: use of the Data Hub to record imports and exports becomes mandatory on 1 July 2028 for e-commerce businesses and on 1 March 2034 for all traders. The EU Customs Authority in Lille will begin operations in 2027. Documentary reference: Council position at first reading on the UCC and the EU Customs Authority, doc. 8190/26.

What this implies: The conditions for granting the status have not yet been published, but the direction is set: any ongoing or under-revalidation AEOF file should now be documented with trust and check requirements in mind (data quality and availability, traceability, internal monitoring), to avoid a second round of assessment at migration.

→ https://www.consilium.europa.eu/en/press/press-releases/2026/09/03/eu-customs-council-greenlights-landmark-reform/

No other AEO document was published this week. The AEO Guidelines remain at reference TAXUD/B2/047/2011 – Rev.6 with their four annexes (self-assessment questionnaire; threats, risks and possible solutions, with the AEO COMPACT model; security declaration template; examples of information to be shared with customs authorities), and the guidance 'AEO – Customs cooperation to detect, report and react to suspicious activities' under reference TAXUD/A3/002/2026 of 31 March 2026.

Belgium

No significant developments this week. For reference, since 26 August 2026 import declarations still submitted through the PLDA web interface must be lodged through the 'Create/Submit Declaration' function in IDMS, now live in production.

France

No significant regulatory developments this week. No substantive administrative decision in the Bulletin officiel des douanes for the period.

Netherlands

Effect of the EUR 3 duty on e-commerce consignments: 46% fall in declarations · *1 September 2026* **[High]**

Dutch Customs published a first quantified assessment of the EUR 3 customs duty on e-commerce consignments valued at or below EUR 150 from third countries, introduced on 1 July 2026. In July and August, the average number of e-commerce declarations fell by 46% against the average for the first six months of 2026, and the number of declaration lines by 70%. Over the same period, regular declarations rose by 20% and declaration lines by 30%. Monthly e-commerce declaration volumes fell from 21.99 million in June to 12.54 million in July and 7.65 million in August (figures up to 25 August). Customs attribute the shift to a reorganisation of flows: bulk importation followed by storage within the EU, with subsequent resale to the consumer. July alone accounted for approximately EUR 35 million in additional revenue for the Dutch treasury. The Director-General notes the same trend in France and Belgium. Dutch Customs also announce the expected introduction in November of the European handling fee, payable by the declarant and applicable to online consignments both below and above EUR 150, the level of which is not yet known.

→ https://www.douane.nl/webwinkels-passen-werkwijze-aan-na-invoering-3-euroheffing/

CERTEX: three information sessions ahead of automated checks from 31 October 2026 · *2 September 2026* **[Medium]**

Dutch Customs are holding three online sessions on CERTEX, the automation of checks on non-customs formalities. 15 September 2026 (10:00-11:00): checks on mandatory documents when placing goods under the customs warehousing procedure, for cultural goods (ICG), F-gases, OAS and CHED-A, -D, -P and -PP. 24 September 2026 (11:00-12:00): state of play and outlook for connecting further non-customs formalities after 2026. 1 October 2026 (10:00-11:00): checks on mandatory documents in simplified declarations, for cultural goods, F-gases, OAS, CBAM, COI and CHED. Operational deadline: from 31 October 2026, customs will check mandatory documents on placement under customs warehousing and in simplified declarations.

→ https://www.douane.nl/online-informatiebijeenkomsten-certex/

Digitaal Dossier available for DECO declarations from 19 September · *4 September 2026* **[Medium]**

From 19 September 2026, the Digitaal Dossier is available for declarations made in DECO: requested supporting documents are submitted directly to customs via the system interface. The roll-out is phased, giving operators time to adapt their customs software. Technical specifications are set out in MIG DECO 2.10, published by the Nationale Helpdesk Douane.

→ https://www.douane.nl/digitaal-dossier-deco-aangiften/

Luxembourg

No significant developments this week.

Key takeaways this week

- UCC reform definitively approved on 3 September: the legal basis for the trust and check trader is secured. What this implies: ongoing or under-revalidation AEO files should be documented with the future status's data requirements in mind; Data Hub deadlines of 1 July 2028 (e-commerce) and 1 March 2034 (all traders), EUCA operational in Lille in 2027.

- Melt and pour: from 1 October 2026, any steel import covered by Regulation 2026/1384 must be accompanied by a Mill Test Certificate stating the country of melt and pour and the heat number, declared through TARIC document codes. What this implies: secure MTC collection from suppliers now; otherwise the import is rejected. The flexibility of standalone evidence ends on 30 September 2027.
- EU handling fee on small parcels: introduction by 1 November 2026, level to be set by the Commission. What this implies: the declarant bears the cost, including above EUR 150; pricing schedules and representation mandates should provide for pass-through.
- Non-EU e-commerce platforms deemed to be the importer, with penalties of up to 6% of annual import value. What this implies: review the contractual allocation of responsibilities between platform, seller and customs representative before the rules take effect.
- Armenia: duty suspension on around 80% of Armenian exports for two years from entry into force. What this implies: a sourcing opportunity, subject to solid proof of origin, as the conditionality explicitly covers rules of origin.
- Netherlands: automated CERTEX checks on customs warehousing and simplified declarations from 31 October 2026; Digitaal Dossier for DECO from 19 September 2026. What this implies: verify software compatibility (MIG DECO 2.10) and the availability of non-customs documents ahead of both dates.