



Customs Watch — Week of 12/10/2026 to 18/10/2026

Week of Monday 12 to Sunday 18 October 2026

European Union

CBAM implementation dialogue with Commissioner Hoekstra 15/10/2026

On 15/10/2026 the Commission held an invitation-only CBAM implementation dialogue chaired by Commissioner Wopke Hoekstra, with representatives of the industries concerned (iron and steel, aluminium, cement, fertilisers), downstream users, energy utilities, verification bodies and NGOs. Session I covered the impact of CBAM on business decisions, value chain management and carbon leakage; Session II covered compliance and administrative management. Objectives: review of experience since the definitive regime began in 2026 and preparation of the CBAM obligations due in 2027. Conclusions will be published on the event page. https://taxation-customs.ec.europa.eu/about-us/events/implementation-dialogue-cbam-commissioner-wopke-hoekstra-2026-10-15_en

CBAM — “Questions and Answers” document 15/10/2026

DG TAXUD has published, in the FAQ section of its CBAM page, a document titled “CBAM – Questions and Answers” dated 15/10/2026 (PDF). https://taxation-customs.ec.europa.eu/document/download/013fa763-5dce-4726-a204-69fec04d5ce2_en?filename=CBAM_Questions%20and%20Answers.pdf

AEO & Trust and Check

DG TAXUD “EU Customs Reform” page: reference to Regulation (EU) 2026/2108 19/10/2026

The “EU Customs Reform” page now designates Regulation (EU) 2026/2108 as the basic regulation of the new Union Customs Code. It publishes no transition date for AEO status or for the Trust and Check trader. It states that trusted traders will benefit from simplified procedures and fewer controls. Timeline shown: EUCA established in 2027, e-commerce access to the Data Hub in 2028, voluntary use from 2031, mandatory use for all businesses in 2034; a review two years after the Data Hub becomes operational will assess extending the self-import possibility to all traders. The “Authorised Economic Operator” and “Union Customs Code” pages do not cite Regulation (EU) 2026/2108. The transitional provisions for existing AEO authorisations and the opening date for Trust and Check applications are not published. https://taxation-customs.ec.europa.eu/customs/eu-customs-reform_en

Belgium

No significant developments this week.

France

No significant developments this week.

Netherlands

Decline in e-commerce declarations in the Netherlands 13/10/2026

Dutch Customs reports that in August and September 2026 e-commerce declaration lines were about 70% lower than in the same period of 2025, while regular declaration lines in the standard customs system rose 43%. The €3 duty per product type per consignment, applicable since 1 July 2026 to consignments up to €150, encourages bundling into larger shipments. The Dutch treasury collected €119 million in three months. An EU handling fee of €2 per product type is expected from November 2026. Customs is investigating the causes, including possible circumvention. <https://douane.nl/aantal-e-commerceaangiften-blijft-dalen>

Luxembourg

No significant developments this week.

Key takeaways this week

- CBAM was the subject of an implementation dialogue on 15/10/2026 and of a Questions and Answers document dated the same day; the dialogue's conclusions will be published.
- The DG TAXUD “EU Customs Reform” page now cites Regulation (EU) 2026/2108 as the basic regulation.
- No transitional provisions for existing AEO authorisations and no Trust and Check application opening date are published.
- In the Netherlands, e-commerce declarations fell by about 70% in August-September 2026; regular declarations rose 43%.
- The EU handling fee of €2 per product type is expected from November 2026.

Key dates ahead

- **November 2026 (at the latest 01/11/2026):** e-commerce handling fee of €2 per product type.
- **21/09/2027:** general application of Regulation (EU) 2026/2108.
- **01/01/2028:** EUCA operational.
- **01/07/2028:** e-commerce Data Hub provisions.
- **01/03/2034:** Data Hub mandatory.