CERHA HEMPEL

THE EU CUSTOMS REFORM 2026

Compendium for Non-EU Suppliers, Importers, Online Marketplaces and International Groups

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1. Executive summary and strategic significance

The Union has enacted a structural reform of its customs system. Regulation (EU) 2026/2108 of 16 September 2026 establishes a new Union Customs Code (the **New UCC**), creates the **European Union Customs Authority** (**EUCA**) and provides for an **EU Customs Data Hub**. The New UCC will replace Regulation (EU) No 952/2013 (the **2013 UCC**), but it does not displace all existing operational rules immediately. The legislation is phased, with some elements already in force, most general rules becoming applicable in September 2027, major e-commerce mechanisms taking effect in July 2028 and full migration to the data hub targeted for March 2034.

For businesses shipping goods to EU customers from outside the Union, there are five distinct changes to manage. First, imported low-value consignments can no longer generally rely on the former EUR 150 customs-duty relief. Second, a temporary simplified EUR 3 customs duty applies to certain qualifying low-value consignments, while ordinary tariff treatment applies in other cases. Third, a new EUR 2 Union handling fee is already charged per qualifying customs item in distance sales, irrespective of the separate customs duty analysis. Fourth, the New UCC will attribute clearer customs responsibility to suppliers and facilitators of distance sales instead of relying as heavily on the private consumer as nominal importer. Fifth, customs reporting and controls will ultimately migrate toward a common European data infrastructure with much greater visibility into the underlying transaction and the product.

The immediate commercial impact is most acute for online retailers, marketplaces, postal and express operators, fulfilment businesses and sellers employing direct-to-consumer delivery into the Union. Yet the wider reform is not confined to online commerce. Traditional B2B exporters supplying European distributors, industrial manufacturers moving goods into EU warehouses and international groups using a central European importer must also review the new importer definition, representation, records, data architecture, potential trusted-trader status and customs-risk governance.

The strategic message is not that all duties increase, that all imports are centrally cleared in France or that every foreign seller must establish an EU subsidiary. None of those propositions is correct as a general statement. Instead, the reform creates a more harmonized Union-wide operating architecture while preserving many core customs concepts, such as classification, origin, customs valuation, debt, guarantees and the national execution of customs controls. Individual structures remain possible, but legal responsibility must be allocated deliberately.

This guide is designed to answer, in a legally useful sequence, who may act as importer, who owes the duty and handling fee, when customs compliance is required, whether the business needs an EU-established entity or indirect representative, what must be recorded about the products, when EUCA and the data hub matter, how existing AEO authorizations compare with the new Trust and Check concept, and what suppliers should change in their commercial and operational contracts.

The guide uses three recurring terms. An **EU supplier** is established within the Union. A **third-country supplier** is established outside the customs territory of the Union. A **distance sale** refers to a transaction falling within the relevant import-distance-selling definition under the VAT Directive, not merely any sale negotiated by email or involving cross-border delivery. These distinctions are essential: B2B bulk shipments and B2C online parcels are not treated identically.

2. Sources of law, legal status and staggered implementation

2.1 The principal legal instruments

The New UCC is Regulation (EU) 2026/2108 of the European Parliament and of the Council of 16 September 2026, published in the Official Journal on 19 September 2026. It entered into force on **20 September 2026**, the day after publication. Under Article 287(2), its general application date is **21**

September 2027. Article 287 establishes important exceptions, notably for enabling legislation and preparatory elements, the Union handling fee and provisions scheduled for 1 July 2028. In particular, Article 287(4) brings Article 20(2), which creates the fee, into application ten days after entry into force of the delegated act setting its amount.

Council Regulation (EU) 2026/382 of 11 February 2026 amended Council Regulation (EC) No 1186/2009, the EU reliefs regulation, by eliminating the chapter concerning the EUR 150 threshold-based relief. The change applies from **1 July 2026**. Under Article 2 of that 2026 regulation, a temporary EUR 3 duty for qualifying items is prescribed until **1 July 2028**, subject to the express conditions discussed below and the possibility of further legislation adjusting the transition. It is a separate legislative act and must not be confused with the general New UCC application date.

Commission Delegated Regulation (EU) 2026/2152 of 21 September 2026 sets the Union handling fee at **EUR 2 per item**. It applies from **1 November 2026**. Related implementing measures include Commission Implementing Regulation (EU) 2026/2403 of 28 October 2026, which addresses comprehensive guarantees for authorized economic operators in the context of distance sales and the adjustment of relevant data elements. Separate technical measures, including Regulations (EU) 2026/1022 and 2026/1200, support the implementation of the interim EUR 3 customs duty.

The 2013 UCC and its detailed delegated and implementing regulations, principally Delegated Regulation (EU) 2015/2446 and Implementing Regulation (EU) 2015/2447, remain central to day-to-day clearance during the transitional period. The New UCC also preserves the continued application of existing subsidiary customs acts until superseded by measures enacted under the new framework. Therefore, compliance must be planned by reference to the rule applicable on the actual import date, rather than by reading the New UCC in isolation.

2.2 Legally relevant timeline

Date	Milestone	Practical legal consequence
30 June 2026	Last day of the old EUR 150 customs-duty relief	Low-value import models based on duty exemption cease to be viable.
1 July 2026	Removal of relief; transitional EUR 3 duty in defined cases	Recalculate landed costs; check whether imports qualify for the special flat duty or normal tariff.
19 September 2026	Publication of Regulation 2026/2108	Definitive statutory text available for legal planning.
20 September 2026	New UCC enters into force	Only selected provisions take immediate effect; do not treat full code as already applicable.
1 November 2026	EUR 2 Union handling fee applies	Fee accounting and declarations must operate for qualifying distance sales.
21 September 2027	General application of New UCC	Principal replacement of 2013 UCC; general importer and representative obligations, subject to specific exceptions; application date of distance-sale importer provisions according to Article 287(5).

Date	Milestone	Practical legal consequence
1 July 2028	Special distance-sale and related data-hub provisions	Defined Customs Data Hub functionalities, special distance-sale warehouses and expressly deferred customs-debt and procedural rules.
1 March 2031	Voluntary wider Data Hub use	Eligible traders may begin migration on a wider scale.
1 March 2034	General mandatory Data Hub use	Target endpoint for the migration from the traditional declaration-centric environment.

Implementation warning. Dates should not be compressed into a single '2026 implementation' event. The abolition of relief, the handling fee, general importer obligations, the distance-sale importer provisions and the central data system have staggered legal start dates. This distinction affects contract drafting, operational readiness, customs procedures and the person legally liable for the import.

2.3 Regulation versus national implementation

A directly applicable EU regulation forms part of the legal framework throughout the Union without national transposition in the way required for a directive. However, this does not eliminate national institutions or national legislation entirely. The national customs administrations continue to carry out customs operations, collect charges, exercise inspections, enforce applicable national procedural law and apply relevant national sanctions as constrained by the EU minimum framework. Accordingly, imports cleared in Austria are governed by the Union customs rules and applicable Austrian implementing arrangements, not by an autonomous Austrian customs code capable of altering the Union tariff structure.

By the same reasoning, EUCA's headquarters in Lille creates no French customs jurisdiction over all imports. France is the agency's host state for administrative purposes. EUCA is an EU agency serving the entire customs union; an Austrian customs matter does not become a French administrative proceeding merely because the agency is located there. National competent authorities and the statutory allocation of powers remain determinative.

3. Consolidated before-and-after comparison

The following matrix is intended as a quick reference. 'Before' means the rules and practical architecture under the 2013 UCC and associated measures, subject to changes already occurring before September 2026. 'After' means the state envisaged once the relevant New UCC provision becomes applicable. The matrix does not imply that every item changes on the same date.

Issue	Before reform	New position or direction	Business significance
Basic customs code	Regulation (EU) 952/2013	Regulation (EU) 2026/2108 replaces it predominantly from September 2027	Re-map statutory citations and authorizations.

Issue	Before reform	New position or direction	Business significance
Customs governance	National customs services, Commission coordination	EUCA complements national services with EU-level analytics and coordination	More uniform risk treatment; no transfer of all clearances to France.
Customs IT	Multiple national and EU electronic systems	Progressive EU Customs Data Hub, mandatory generally in 2034	Plan data migration, interfaces and auditability.
Import responsibility	Declarant / importer roles governed by existing code, customs representation and debt rules	Express importer concept with broader obligations, including non-customs law	Reallocate responsibilities contractually and operationally.
Distance-sale importer	Consumer often appears in the customs chain; sellers, agents and carriers may carry relevant liabilities	Defined 'importer for distance sales': supplier or facilitator, based on arrangements	Marketplaces and non-EU sellers face importer obligations from 21 September 2027 or 1 July 2028 (Art 287(5)); specified procedures follow in July 2028.
EUR 150 customs-duty relief	Certain low-value consignments duty-free before July 2026	Relief abolished from July 2026	Product cost and checkout pricing change immediately.
Interim low-value duty	No generic EUR 3 flat import duty	EUR 3 per customs item for qualifying distance-sale consignments up to EUR 150 until July 2028, including express deliveries; non-IOSS preference exception.	Must distinguish qualifying consignments from ordinary tariff imports.
Union handling fee	No comparable EU-wide fixed fee per distance-sale item	EUR 2 per customs item from November 2026	Additional non-refundable cost; separate from duty and VAT.
Import VAT	VAT and IOSS already operate under existing rules	Customs reform does not repeal the VAT framework	VAT, duty and fee remain separate workstreams.
AEO	Existing customs simplification and security schemes	AEO retained with enhanced monitoring	Existing AEO programs remain valuable.
Trust and Check	No equivalent status	New advanced status for sufficiently established, transparent EU operators	Strategic opportunity for major EU import platforms.

Issue	Before reform	New position or direction	Business significance
Risk management	Shared EU standards plus national methods	EU-wide analytics and control recommendations built on shared data	More consistent detection across points of entry.
Product compliance	Customs already verify prohibitions, restrictions and certain product requirements	Express wider focus on other legislation enforced by customs	Require upstream technical evidence and traceability.
Customs penalties	National infringement and sanction systems within EU constraints	EU minimum non-criminal penalty framework plus specific distance-sale measures	Review incident management and enforcement exposure.
Customs valuation and origin	Existing tariff, origin and valuation methodology	Core principles broadly retained, with digital and procedural adaptation	Do not assume new data hub eliminates substantive tariff analysis.
Customs representation	Direct and indirect representation under Article 18 of 2013 UCC	New Article 33 expressly allocates responsibilities to representatives	Brokerage contracts, insurance and liabilities require review.

The customs union continues to rely on a common external tariff, the Combined Nomenclature and TARIC, preferential and non-preferential origin, transaction-value-based customs valuation subject to prescribed alternatives, special procedures, guarantees, and mechanisms for recovery, repayment and remission. These are not abolished by the existence of EUCA or the data hub. A manufacturer exporting a large container of machinery to an Austrian industrial purchaser will continue to need a correct commodity code, an origin determination, customs valuation evidence and an identified importer responsible for formalities and taxes.

What materially changes is the surrounding allocation of duties, data infrastructure, monitoring and enforcement environment. The new regime is designed to link information about economic operators and goods before and after the border crossing, rather than considering each customs declaration as an isolated event. This is a major compliance development even where the numerical customs duty rate on a particular product remains unchanged.

4. Which transactions fall within the regime?

4.1 The EU customs territory is the reference point

The starting point is whether goods are brought into the customs territory of the Union from a third country or third territory for customs purposes. The customs territory is defined in the New UCC, and its coverage is not always identical to the VAT or excise territories. EU membership, customs territory, the VAT territory, and the jurisdiction of the customer must therefore be examined separately for unusual destinations. As a general proposition, goods imported directly from the United States, United Kingdom, Switzerland, China, Japan or another non-EU customs territory into Austria, Germany or another EU Member State are subject to Union customs law.

A sale between two EU-resident parties can nevertheless involve an import where the goods themselves arrive from outside the customs territory. Conversely, goods already released for free

circulation and subsequently sold within the EU generally do not trigger a new external-border customs import merely because their manufacturer is based outside the Union. Where goods are stored in a customs warehouse, under transit or under another special procedure, further customs treatment may still be required before they enter free circulation.

The business should identify the physical movement of goods, their customs status, the owner and contractual parties, the person exercising control over shipment, the delivery route, and the country of ultimate consumption. The online website's country code or the contractual governing law cannot by itself resolve any of these issues.

4.2 Distance sales: a narrower legal category than cross-border commerce

The New UCC links distance sales to the concept of distance sales of goods imported from third countries or territories in Article 14(4)(2) of the VAT Directive 2006/112/EC (New UCC Article 5(15)). In practice this captures many online B2C transactions dispatched from outside the Union to EU consumers, including sales through online marketplaces. It should not be assumed to encompass all deliveries negotiated remotely or every B2B sale supported by electronic communications.

This classification matters because several of the most prominent reforms specifically apply to distance sales: the special importer-for-distance-sales definition, the Union handling fee, certain data rules, enhanced distance-sale penalty measures and specialized customs-warehouse possibilities. A classic wholesale shipment from a Canadian manufacturer to a German distributor may be materially affected by the New UCC's general importer duties and data systems, but it is not automatically subject to the EUR 2 e-commerce handling fee merely because it was ordered on an electronic platform.

4.3 Transaction taxonomy

Model	Typical movement	Principal customs question
Non-EU manufacturer -> EU distributor	Bulk B2B shipment	Which entity is importer, declarant and debtor?
Non-EU retailer -> EU consumer	Individual e-commerce parcel	Distance-sale classification; EUR 3 duty conditions; EUR 2 fee; later importer-for-distance-sales rules.
Non-EU seller -> EU customer via marketplace	Marketplace-facilitated parcel	Which operator supplies or facilitates; platform's statutory and contractual role.
Third-country seller -> EU warehouse -> consumers	Bulk import, EU stock, subsequent local sales	Who imports into warehouse; customs status, IOSS applicability and any warehouse regime.
Non-EU exporter -> EU buyer under DAP	Seller delivers to named place but buyer usually handles import	Does contract match actual importer/declarant structure?
Non-EU exporter -> EU buyer under DDP	Seller assumes import-clearance and duty obligations contractually	Can the foreign seller legally perform, or must it use an EU-established representative?

Model	Typical movement	Principal customs question
EU business -> EU business, goods already in free circulation	Intra-EU movement	Generally, no fresh external-border import, but VAT/excise/product obligations may remain.

4.4 When customer location and import location differ

The physical first EU point of entry, place of import release and place of final customer delivery may differ. Goods can enter through a Dutch port, be released in Belgium and be delivered to an Austrian customer, depending on the procedure and logistics structure. Do not conclude that Austrian law controls the customs procedure solely because the purchaser is Austrian, or that the country of the EUCA seat becomes responsible for clearance. The location of release, the applicable procedure, the competent customs authority, VAT arrangements and transit status must be analyzed independently. In particular, under Article 221(4) of Implementing Regulation (EU) 2015/2447, distance-sale consignments with an intrinsic value not exceeding EUR 150 must generally be declared for release in the destination Member State unless IOSS is used.

5. Importer, importer for distance sales and customs representative

5.1 New express importer concept

Article 5(13) New UCC contains a structured definition of importer. Outside distance sales, the hierarchy begins with the person who has the power to decide, and has decided, that goods from a third country should be brought into the Union; further criteria apply in the statutory sequence. In distance sales, the importer is the 'importer for distance sales' defined separately in Article 5(14) as the person supplying goods or facilitating the distance sale. The statutory definition must be applied to the documented facts, not replaced with an assumption based solely on who appears as buyer on the commercial invoice.

Article 27(1) expressly stipulates that there is only one importer at a time. Under Article 27(2), the importer must provide or make available required information before release and retain that information; ensure payment of customs duties and other applicable charges; ensure that goods comply with other relevant legislation applied by customs and retain corresponding records; notify suspicious movements or unauthorized handling of goods of which it is aware; and comply with other applicable obligations. The product-compliance and reporting limbs mark an important expansion in the clarity of the importer's statutory role.

These are public-law obligations and cannot simply be excluded by contract between supplier and customer. Contracts remain important to allocate tasks, finance risks and create recourse claims, but an agreement that the carrier will 'take care of customs' does not in itself determine who is the importer or absolve the legally responsible party.

5.2 EU establishment requirement and exceptions

Under Article 27(3), the importer must as a rule be established in the customs territory of the Union. The provision has defined exceptions, including specified transit or temporary admission situations, temporary storage, occasional customs procedures considered justified by authorities, certain neighboring-country situations based on reciprocity, and representation by an indirect customs representative established in the Union. This last route is especially important for foreign suppliers that wish to serve EU customers without incorporating an EU subsidiary.

An offshore seller cannot assume that registering for a VAT identification number or using IOSS alone creates an establishment for customs purposes. The New UCC defines establishment by reference to registered office, central headquarters or a permanent business establishment with the necessary human and technical resources, not by a mere tax registration or a fulfilment contract. Whether an EU group company, branch or third-party representative is appropriate depends on the functions actually performed and the legal responsibilities allocated.

5.3 The new importer for distance sales

The reform is specifically designed to move responsibility in the distance-selling chain toward economic operators rather than end consumers. The supplier or facilitator may become the importer for distance sales depending on the arrangements used. The determination must consider the actual supply model, the platform agreement and the operator that falls within the statutory definition; 'online platform = importer in every case' is too broad as a legal proposition. The general importer definition and obligations under Articles 5(13), 27 and 33 apply from 21 September 2027. Selected provisions apply from 1 July 2028 according to Art 287(5). The 1 July 2028 deferral in any event covers related data processes, special warehouses and specified customs-debt rules.

For an online marketplace, the question may arise whether it genuinely facilitates the transaction within the applicable rules, or acts only as an advertising or technical service provider. For the seller, the platform terms must be reviewed to determine whether it takes on importer responsibilities, supplies IOSS data, arranges an indirect representative, provides product information and accepts contractual recourse. Those contract terms should be tested against the final statutory definitions, rather than used as a substitute for them.

The reforms do not establish a universal obligation for intermediaries to monitor all communications or all third-party content; the New UCC itself recognizes that its distance-sale provisions should not be understood as imposing such a general monitoring obligation. Nevertheless, the operator that is classified as importer will have affirmative customs and product-related duties.

5.4 Direct and indirect customs representation

The traditional distinction between direct and indirect representation remains. A **direct representative** acts in the name and on behalf of another person. An **indirect representative** acts in its own name but on behalf of the principal. Under Article 33(2), an indirect representative acting for an EU-established importer or exporter assumes the statutory importer/exporter obligations, including compliance with other legislation applied by customs and not only the customs debt. Under Article 33(3), where the principal is not established in the Union, the indirect representative is itself treated as importer or exporter for the purposes of those obligations. Article 33(7) also requires AEO status for customs simplifications or Trust and Check status for representatives providing services in another Member State or placing distance-sale goods under release for free circulation.

Before the reform, Article 18 of the 2013 UCC already regulated direct and indirect representation, and indirect representation already carried significant customs-debt consequences under Articles 77 and related provisions. The change is therefore not that customs representation or joint liability suddenly appears for the first time. Rather, the new code clarifies the broader importer obligations and attributes them to the indirect representative in defined circumstances.

The declarant hierarchy for distance-sale consignments up to EUR 150, introduced through the 2026 amendments to Annex B of Delegated Regulation (EU) 2015/2446, is also set out in Article 85(2) New UCC, applicable from 20 September 2026 to distance-sale goods generally: the IOSS user or its indirect representative; failing that, the Special Arrangements user or its indirect representative; otherwise, the importer's indirect representative; and only residually another person able to supply the required information and present the goods or have them presented. The consumer cannot be the declarant on an IOSS declaration. Section 6.4 of the Commission guidance describes consumer

self-declaration as a residual non-IOSS possibility only in Member States offering a free online declaration facility.

Commercial implication. Customs brokers may demand more extensive warranties, indemnities, financial security, audit rights and product-compliance evidence from non-EU principals. Certain brokers may decline importer roles entirely or restrict them to specific products. Supplier due diligence should therefore identify the legally capable representative before customers are promised DDP delivery or 'all duties paid' checkout prices.

5.5 Contractual allocation: a drafting checklist

A robust cross-border sales arrangement should separately identify the contractual seller, legal importer, customs declarant, direct or indirect representative, person making import VAT filings, IOSS user, duty/fee payer, person responsible for product compliance, and party handling returns. It should allocate data responsibilities for classification, product identifiers, origin and value; provide an audit and correction mechanism; establish who pays additional duties, fees, penalties and storage costs; and address retrospective assessments.

Incoterms warning. Incoterms allocate delivery, cost and risk obligations between parties. They do not override the New UCC's public-law allocation of importer status, customs debt or product-compliance obligations. In particular, a DDP clause is not sufficient where a non-EU seller lacks the required EU establishment or suitable indirect representation. Nor does a DAP clause immunize a seller that is independently a person legally responsible under the relevant provisions.

6. Abolition of the EUR 150 relief and the transitional EUR 3 duty

6.1 Position before 1 July 2026

Under Regulation (EC) No 1186/2009, certain consignments of negligible value not exceeding EUR 150 were generally eligible for relief from import customs duty, subject to the scope and exceptions of that relief. This was a customs-duty relief, not a general exemption from all indirect taxes. The separate VAT exemption for small consignments had already been abolished in 2021. As a consequence, it was possible before July 2026 for an e-commerce parcel to attract import VAT but no customs duty because the value fell under the EUR 150 threshold.

The commercial incentives of that framework were significant: suppliers often priced direct shipments in a way that made individual low-value parcels attractive. The new law removes this duty advantage; any continuing assumptions built into checkout algorithms, buyer communications or marketplace duty estimates must be revisited.

6.2 The relief is abolished generally

Article 1 of Regulation (EU) 2026/382 deletes Chapter V of Title II of Regulation (EC) No 1186/2009. This takes effect from 1 July 2026. Therefore, the key proposition is broader than the EUR 3 duty: the historical value-based exemption is gone. The regulation does not provide that every imported consignment of EUR 150 or less is automatically charged exactly EUR 3. Instead, its Article 2 introduces a narrowly defined temporary duty for qualifying consignments and ordinary tariff rules apply outside that scope.

6.3 Exact scope of the transitional EUR 3 rule

From 1 July 2026 until 1 July 2028, a customs duty of **EUR 3 per item** in a consignment whose intrinsic value does not exceed **EUR 150 in total** applies where at least one of two conditions is fulfilled: (a) importation is exempt from import VAT under Article 143(1)(ca) of the VAT Directive in connection with the IOSS scheme, or (b) the goods are contained in a 'postal consignment' as

defined in Delegated Regulation (EU) 2015/2446. Under amended Article 1(24) of that Delegated Regulation, this second category covers non-IOSS distance-sale consignments within the value limit, excluding goods actually benefiting from preferential measures, including customs-union arrangements. It does not depend on postal rather than express carriage. For other operators and consignments, normal Common Customs Tariff treatment generally applies. The regulation provides for reviews and potential legislative adjustment if trade-flow diversion occurs or central IT deployment is delayed.

For duty calculation purposes, 'per item' does **not** necessarily mean per physically distinct product. The relevant customs item is a grouping of goods sharing the applicable data elements, including tariff classification, description and, where required by the applicable dataset, origin, as expressed in the declaration. As Austrian customs guidance illustrates, multiple goods of the same commodity classification may form one line, while goods of different classifications form distinct items. Artificial consolidation or incorrect classification is not permissible: the number of items must follow proper customs declaration practice.

The EUR 150 limit is a **consignment-level intrinsic value** threshold for the temporary rule. Value should not be inferred from the platform's advertised price alone; applicable customs concepts determine the figure, including the treatment of separately stated transport and insurance costs. The value limit, IOSS eligibility conditions, excluded products and postal-consignment definition should be checked before a business claims the flat rate.

6.4 The flat rate does not displace other rules

The EUR 3 amount is customs duty, not a postage charge, consumer tax or handling fee. It is separate from import VAT, the Union handling fee and the operator's commercial clearance fees. According to Section 3.1 of the Commission's guidance of 5 October 2026, the temporary duty replaces the former relief also as regards anti-dumping and countervailing duties; those duties should not be assumed to be added automatically to the EUR 3 amount. The fixed duty cannot be treated as a universal ceiling on the total import cost. Nor does it exempt goods from prohibitions, licenses, safety requirements or customs declarations.

An operator with IOSS registration may obtain a comparatively simple duty calculation for an eligible EUR 150 consignment but must still classify its articles appropriately and meet the conditions of the import-VAT scheme. A non-IOSS operator using an express import route can also fall within the EUR 3 regime. Outside IOSS, validly claimed preferential treatment can replace the flat duty; IOSS imports remain subject to the EUR 3 duty even where the goods have preferential origin.

6.5 Illustrative calculation: three customs items

Assume an eligible IOSS consignment with intrinsic value EUR 120, comprising two pairs of footwear under one tariff line, four identical cotton T-shirts under another and one metal accessory under a third. On the assumptions that the declaration correctly contains three customs items and the EUR 3 rule applies, the temporary duty is **3 x EUR 3 = EUR 9**, irrespective of the number of physical products. From 1 November 2026 the separate Union handling fee is **3 x EUR 2 = EUR 6** for an in-scope distance sale, giving an illustrative combined EUR 15 of duty and Union handling fee, before VAT, other applicable charges and any carrier service fee.

This illustration assumes the goods can legitimately be declared in those three items, the flat duty conditions are satisfied and the handling fee applies. It is not a general tariff calculation for every parcel containing those articles. Where a product line differs by tariff code, origin or other declaration requirement, further declaration items may be needed.

6.6 After the temporary period

The transitional EUR 3 measure is stated to run until 1 July 2028. The reform envisages a return to ordinary tariff treatment as the e-commerce data and customs-debt infrastructure becomes available. Legal and commercial projections should nevertheless monitor the review clauses in Regulation 2026/382 and any later amendments, rather than treating a future tariff switch as an unchangeable assumption. The underlying abolition of the EUR 150 relief should not be equated with the eventual expiry of the interim flat-rate mechanism.

7. Union handling fee: EUR 2 per customs item

7.1 Legal nature, basis and commencement

Article 20(2) of the New UCC requires customs authorities to collect a fixed Union handling fee per item in connection with handling requests for release for free circulation of goods sold in distance sales. Commission Delegated Regulation (EU) 2026/2152 sets the amount at **EUR 2 per item** and applies from **1 November 2026**. The fee is Union-wide, not a surcharge unique to France, Austria or the state where the goods enter. It is intended to contribute to the costs of processing data, risk analysis, infrastructure and customs supervision.

Importantly, this fee has its own application trigger. Although most of the New UCC becomes applicable only in September 2027 and specified distance-sale procedures in July 2028, the legal basis for the fee became operative earlier through Article 287(4). A company should not assume that no New UCC obligation could apply before 2027.

7.2 Scope and calculation

The trigger is acceptance of a customs declaration requesting release for free circulation of goods sold in distance sales, not successful release itself. The fee remains due if release is subsequently refused or the accepted declaration is invalidated; no fee arises if the declaration is not accepted. The relevant unit is a customs **item**, commonly reflected by an import declaration line. The EUR 2 fee is separate from the interim EUR 3 customs duty: the fee is not conditioned on the shipment having a value below EUR 150. Subject to the precise distance-sales definition, goods above that value can therefore attract the Union handling fee even where the normal customs tariff applies. A conventional B2B import is not automatically an in-scope distance sale.

Article 20(6) expressly makes the Union handling fee **non-refundable**. Article 20(5) links its debtor to the person liable for customs debt or, where no customs debt arises, the person who would have been liable. Where the provisions on importers for distance sales do not yet apply, the debtor is the declarant, typically the IOSS user or an indirect customs representative, and never the consumer. During the transitional period, the applicable declarant/debtor architecture must be considered, including the declarant hierarchy already introduced in 2026 (Section 5.4). Specified distance-sale customs-debt provisions are deferred until 1 July 2028. Following full application of the relevant provisions, the importer for distance sales assumes the principal designated role. The economic cost may be passed through by contract, but the legal debtor is determined by law.

7.3 Comparison with private service charges

Customs authorities and postal/express operators may charge different kinds of amounts. The Union handling fee is a **statutory public-law charge**. A courier's brokerage, cash-advance, customs-clearance or presentation fee is a **commercial service fee** under its price list. Import VAT is a tax. Customs duty is a tariff charge. These categories must be shown separately in management accounting and, where appropriate, customer disclosures.

A parcel can attract all four categories. Conversely, one category may not apply: an in-scope distance sale can still trigger the Union handling fee in circumstances where customs duty itself is zero. Article 20(5) expressly contemplates the hypothetical debtor where there is no customs debt.

7.4 Returns and refunds

Unlike customs duty, which may be refundable or remittable if specific legal requirements are met, the Union handling fee is expressly non-refundable. Returned goods and refunds to consumers therefore create an economic asymmetry: the seller may refund the retail price and deal with VAT and customs-duty correction, but should not build a business model on recovering the Union handling fee automatically. This is particularly material for high-return categories such as apparel and footwear.

For example, if a seller imports three customs items in an in-scope distance-sale parcel and the consumer returns everything, the EUR 6 statutory handling fee should be treated as a sunk cost, even if the contractual sale is unwound. Whether customs duty or VAT can be recovered requires a separate legal analysis and appropriate evidentiary trail.

For distance-sale consignments with an intrinsic value not exceeding EUR 150, amended Article 148(3) of Delegated Regulation (EU) 2015/2446 excludes the special post-release invalidation route for returned goods. An ordinary return therefore does not automatically recover the EUR 3 duty either. The general repayment and remission grounds in Articles 116 et seq. of the 2013 UCC and other statutory grounds for invalidation remain separately available where their own conditions are met.

7.5 Warehouse alternative

Article 20(4) provides for a lower fee where goods are sold from a qualifying customs warehouse for distance sales. That provision applies later, from 1 July 2028, and the substantive warehouse regime is restricted. Operators should not simply assume that placing inventory in an ordinary EU warehouse now reduces the current EUR 2 fee. The applicable legal procedure and necessary authorizations matter. The specific future reduced amount also depends on the relevant delegated rules and should be verified when implementing a warehouse model.

8. Customs duties, import VAT, IOSS and commercial pricing

8.1 Four legal layers must be separated

Commercial discussions often use 'import tax' as shorthand, but compliance requires a more precise taxonomy. **Customs duty** arises under customs law and the Common Customs Tariff or specific relief/simplification measures. **Import VAT** arises under the VAT Directive and relevant national VAT legislation. **Union handling fee** is an independent statutory charge under the New UCC. **Private customs brokerage and disbursement fees** arise under service contracts. The legal debtor, tax base, reliefs, refunds and applicable date may differ for each component.

The IOSS scheme, established under the VAT Directive, facilitates VAT accounting for eligible imported distance sales of goods with an intrinsic value not exceeding EUR 150, subject to its detailed scope and exclusions. The special import-VAT exemption under Article 143(1)(ca) of that Directive is a mechanism associated with properly declared IOSS imports; it is not a generic exemption from VAT on the underlying sale. The seller or platform may charge destination VAT at checkout and account for it through the IOSS return, subject to the regime's requirements.

8.2 IOSS does not replace customs law

IOSS registration does not remove customs requirements, convert the seller into an EU-established customs importer or eliminate the Union handling fee. However, IOSS is directly relevant to whether a shipment qualifies for the temporary EUR 3 customs duty under Regulation 2026/382. The resulting overlap makes consistent VAT and customs data essential: order value, customer location, supplier/platform role, commodity code, invoice data and the IOSS indicator should be aligned.

The customs treatment of consignments over EUR 150 is generally outside the scope of IOSS. For such transactions, duty, import VAT and handling fee must be considered under ordinary rules, with the fee applying where the statutory distance-sale requirements are met. Splitting a single commercial sale into artificially separate consignments for the purpose of exploiting tax or customs thresholds carries legal risk and should not be treated as a compliance strategy.

8.3 Pricing and tax-base sensitivity

The EUR 3 duty and EUR 2 Union handling fee are flat amounts per relevant customs item, not ad valorem percentages of retail price. Consequently, they may form a disproportionately large share of the landed cost of inexpensive items. The number of accurately reportable customs items also matters. For example, at a hypothetical retail value of EUR 15, an additional EUR 5 of duty plus handling fee for one qualifying customs item is economically much more significant than for a EUR 140 product.

The import VAT base includes customs-related elements under applicable VAT law. Section 9 of the Commission's guidance of 5 October 2026 treats the Union handling fee as part of the import VAT taxable amount under the standard procedure and Special Arrangements. For valid IOSS imports, the importation is VAT-exempt, but a handling fee charged to the consumer at the time of sale forms part of the taxable amount declared through IOSS. The treatment of freight, insurance and customs duty also requires reference to the applicable VAT rules and the structure of the sale. Businesses should therefore integrate a legally tested landed-cost engine, rather than treating all charges as line items added after VAT calculation. Commercial descriptions such as 'tax included' must reflect the actual liabilities and disclosure obligations.

8.4 DDP and DAP are not compliance substitutes

Under DDP (Delivered Duty Paid), a supplier ordinarily undertakes contractually to handle import clearance and import charges. This can be commercially attractive for the buyer, but customs law may require an EU establishment or an EU-established indirect representative. The new importer framework increases the importance of aligning the contracting model with the responsible economic operator. Under DAP (Delivered at Place), the buyer commonly handles import clearance, but the agreement does not override a statutory importer-for-distance-sales rule once applicable.

For consumer commerce, a seller may be able to quote a delivered price that commercially absorbs duty, VAT and fees. It must still establish who is the legally liable debtor and who can lodge the necessary declarations. Consumer price transparency, cancellation rights and applicable national consumer laws should be assessed separately. For B2B relationships, the parties should address whether subsequent customs assessments can be invoiced to the buyer, and under what evidentiary and limitation conditions.

8.5 Three different economic outcomes

Scenario	Customs duty	Union handling fee	Import VAT
Eligible EUR 100 IOSS distance-sale consignment with one customs item	EUR 3 transitional flat duty	EUR 2	Import VAT-exempt under valid IOSS; VAT on the sale accounted for through IOSS.
EUR 100 non-IOSS distance-sale consignment with one customs item, including express delivery	EUR 3 unless valid preferential treatment is claimed; carrier type is not decisive	EUR 2	Governed by ordinary import VAT/special arrangements.
EUR 5,000 B2B machine component shipment	Ordinary tariff and any preferential treatment	Not automatically applicable: normally outside distance-sale scope	Ordinary import VAT treatment, reliefs and recovery as applicable.

Each example excludes freight, private carrier charges and product-specific taxes; trade-defense treatment is addressed in Section 6.4. For any real transaction, classification, origin, customs value, eligibility for relief or preference and the terms of sale are required to complete the calculation.

9. Data, classification, origin, valuation and product identifiers

9.1 Customs data becomes a legal control point

The New UCC builds on digital customs requirements but makes data integrity more central to supervision and compliance. The new EU Customs Data Hub will eventually permit information about goods, parties and transactions to be shared and reused, allowing Union-wide risk analysis. An error in product classification or manufacturer identification may therefore become visible across several consignments and Member States, rather than remaining an isolated mistake in one national declaration.

Businesses should maintain a master dataset for each product and map it to customs, VAT and product-compliance attributes. As a minimum, that dataset should track product descriptions, seller SKUs, manufacturer's identifiers, Harmonized System and Combined Nomenclature codes, country of non-preferential and preferential origin, customs value methodology, product safety information, applicable permits and technical files, relevant restrictions, and the economic operators in the supply chain.

9.2 Tariff classification

Correct tariff classification remains essential even where a simplified duty is available. A business cannot apply one arbitrary label to different goods merely to reduce the number of EUR 3 or EUR 2 items. Conversely, identically classifiable goods sharing the relevant data may legitimately be included in one customs item where the declaration rules allow it. The classification analysis should

use the Combined Nomenclature, applicable legal notes, classification regulations and, where appropriate, Binding Tariff Information.

A practical control should identify classification changes, inconsistent product titles, grouped bundles and changes in product composition. The cost impact can be material: one misplaced line item may alter the duty amount, data requirements, preferential origin analysis or applicability of a product-specific restriction.

9.3 Origin and valuation

Non-preferential origin determines certain trade-policy requirements and may affect tariff and trade-defense measures. Preferential origin may reduce or eliminate ordinary customs duty where an applicable agreement and its evidentiary conditions are met; the existence of a free trade agreement with a country does not make all goods shipped from that country automatically preferential. The place of dispatch is not always the country of origin.

The customs value should be based on the applicable valuation rules, generally starting with the transaction value subject to required adjustments and alternative methods where necessary. Particular care is needed for related-party sales, royalties, assists, bundled services, express freight and multi-stage supply chains. A marketplace's checkout price is not automatically the legally correct customs value. The New UCC largely preserves the substantive importance of these topics even as the reporting system changes.

The New UCC does, however, add specific valuation rules for distance sales: the distance sale itself constitutes the basis for the transaction value, including where goods are sold while placed under customs warehousing, and where an importer does not dispel reasonable doubts about the declared value, customs authorities may exercise flexibility in selecting the secondary valuation method. For trusted traders, the place where the customs debt is incurred also changes: Trust and Check traders pay import duties to their Member State of establishment, whereas other operators remain subject to the place where the goods are physically located, pending a Commission evaluation by 31 December 2031.

9.4 Immediate 2026 product identifiers: the Austrian example

A particularly concrete change for online businesses is the requirement to provide product identifiers in customs declarations for distance sales. The Austrian Federal Ministry of Finance reports that relevant identifiers became compulsory from **1 November 2026**, regardless of the consignment's value under the applicable declaration data requirements. The principal codes in its current guidance are **C127** for the merchant's product identifier; **C128** for a non-standardized manufacturer product identifier; and **C129** for a standardized manufacturer identifier where one exists, or **Y081** where no standardized manufacturer identifier exists. This example concerns the current Austrian declaration implementation and should be reconciled with the system in the Member State where the declaration is lodged. The Commission's guidance of 5 October 2026 envisages limiting the requirement to consignments not exceeding EUR 150 and announces an amendment to Annex B; that announced amendment should not be treated as already enacted. Its notice of 3 November 2026 likewise describes the mandatory requirement by reference to distance-sale goods.

The Austrian guidance currently recognizes a transitional practice allowing expressions such as 'unknown', 'not available' or 'not applicable' where certain trader/manufacturer IDs cannot yet be provided, instead of fabricated product numbers. This is a practical tolerance rather than a permanent substantive exemption from the data requirements. Operators should design a process to obtain authentic product identifiers from sellers and manufacturers, document gaps and progressively reduce placeholders.

Important operational point. Different product-identifier values alone do not require separate customs items: the relevant data element is repeatable. Austria's current guidance permits otherwise

eligible goods to be combined where their tariff classification and required PID-code combination are the same; its example separates goods with C129 from goods requiring Y081. Section 8.7 of the Commission guidance permits bundled goods to remain on one item line with the available standardized identifiers and no Y081 for products without one. The applicable filing treatment should therefore be confirmed before assuming that a split is mandatory. Any required split may affect the number of declaration items and consequently the calculation of the flat duty and handling fee. Product identifiers are therefore not merely a documentary add-on; they can influence clearance cost and system architecture.

9.5 Record retention and correction

The New UCC includes detailed duties to provide, make available and retain information, with provisions addressing access, correction, integrity, confidentiality and the processing of personal or commercially sensitive data. Every importer should establish an internal owner for customs master data and a documented change-control process. Where product attributes are corrected, the business should determine whether previous declarations require amendment, whether prior assessments are affected and whether the errors need to be disclosed to authorities or commercial partners.

A defensible record should link the order, payment, invoice, shipment, carrier reference, customs declaration, product identifier, origin evidence, proof of compliance and return or refund to a consistent transaction ID. Periodic reconciliations between marketplace sales, warehouse stock, customs items, fees and VAT reports are particularly valuable.

10. Product compliance and other legislation enforced at the border

10.1 Customs are not only a fiscal gatekeeper

Article 5(3) of the New UCC defines 'other legislation applied by the customs authorities' to include laws other than customs legislation that apply to goods entering, exiting or passing through the customs territory or placed on the Union market and with which customs authorities are involved. Article 27(2)(c) expressly requires the importer to ensure compliance with relevant such legislation and to keep records. This turns what previously might have been viewed primarily as an import-operations function into a broader supply-chain compliance obligation.

Examples may include product safety, conformity assessment and labelling; restricted chemicals; medicines and regulated medical products; food, plants and animals; intellectual property enforcement; sanctions and export controls; anti-deforestation or environmental measures where applicable; and other product-specific conditions. The applicable substantive rules are found in the relevant sectoral legislation. The New UCC does not create a general CE mark for every product or remove the need to examine each product category.

10.2 Customs release is not a product-compliance certificate

Release for free circulation gives goods the relevant customs status once applicable requirements have been met. It is not conclusive proof that the product complies with every Union safety, consumer or sector-specific rule. Authorities may intervene after release and other competent authorities may have separate enforcement powers. Businesses should not treat a history of successful customs clearances as a substitute for technical files, conformity declarations, safety testing, traceability or responsible-person arrangements where mandated by product legislation.

10.3 The supplier's compliance file

A third-country manufacturer or seller should maintain a file that allows the EU importer or its representative to demonstrate compliance before a shipment is released and during post-import

supervision. Depending on the product, this can contain specifications, manufacturer identity, product identification, certificates, EU declarations of conformity, test reports, labelling and language versions, batch and lot information, evidence of authorized EU economic operators, and documentation concerning applicable restrictions. Product-specific obligations should be verified before goods are listed for sale.

An indemnity from the seller is economically useful but not equivalent to technical compliance. An importer or indirect representative facing statutory obligations will typically require access to the actual documents, rights to suspend a shipment and contractual remedies if the documents are inaccurate or missing.

10.4 Effects on marketplace governance

Marketplaces should build seller onboarding and product-listing controls that establish who is the importer, what product compliance evidence must be available, which product identifiers are needed, and what happens when a product is blocked at the border. Measures may include risk-tiering product categories, supplier warranties, central compliance data, automated detection of missing fields, and escalation for safety notices or suspected misdeclaration. In-house legal, tax, logistics and technology teams should work from the same product and transaction data instead of maintaining conflicting records.

The new framework should not be described as transferring every product-law obligation to every marketplace regardless of its role. The precise obligations of a marketplace depend on the customs definition, marketplace function and separate sectoral legislation. In practice, however, the reform reduces the feasibility of a model in which a platform has no reliable information about what is being imported under its facilitation arrangements.

11. European Union Customs Authority (EUCA)

11.1 Creation and legal status

The New UCC establishes a **European Union Customs Authority**, often abbreviated EUCA. It is a **Union-level decentralized agency** and is therefore a body of the EU legal and administrative system, not a new French national regulator. Its seat has been designated as **Lille, France**. This is the geographical location of its headquarters and staff; it is not a rule allocating all EU customs matters to French jurisdiction. A manufacturer shipping goods through Hamburg to an Austrian customer does not need French customs clearance merely because EUCA's offices are in Lille.

The agency is expected to build capacity during 2027, in advance of the later rollout of certain operational functions and the EU Customs Data Hub. The New UCC includes institutional provisions establishing its legal identity, governance, management, staffing, internal controls and relations with the Commission and Member States. EUCA is thus part of the transition from a primarily nationally administered customs union to a more visibly coordinated European risk-management system.

11.2 Division of responsibilities: EUCA versus national customs authorities

EUCA's role is principally Union-level coordination, analytics, support and shared tools. It is not a general replacement for all 27 Member States' customs administrations. The national customs offices remain central to import release, inspection, authorizations, debt collection and enforcement as allocated by the relevant customs legislation. EUCA can develop and coordinate common risk approaches and support national enforcement, but importers should still identify the legally competent national customs authority for particular declarations, authorizations and appeals.

Function	EUCA / Union level	National customs administrations
Customs risk intelligence	Shared risk analysis, criteria, priorities and coordination	National analysis and operational targeting; execution of controls
Customs Data Hub	Union governance and contribution to development/operation	Use of common data and local operational workflows
Inspection of individual goods	Support, coordination and recommendations within statutory mandate	Physical control, documentary examination and release decisions under the law
Customs decisions and authorizations	Information exchange and risk use	Competent authority issues decisions where legislation so provides
Restrictive measures and crises	Coordinated approaches, guidance subject to legal conditions, crisis response	Operational implementation and enforcement at national level
Proceedings and appeals	Not a universal replacement for national review procedures	Relevant decisions challenged through applicable customs and national judicial mechanisms

11.3 Why the EUCA matters to non-EU businesses

International suppliers frequently access the EU through a limited number of major hubs. Under an increasingly common European risk analysis, an operator's poor compliance record, recurring undervaluation or suspicious product data can have effects beyond the particular customs office that first detects the problem. A shipment that was routinely cleared in one Member State may be subjected to a more harmonized risk assessment elsewhere. Conversely, compliant traders with sound electronic records may benefit from more predictable procedures as controls are better targeted.

EUCA's importance to an individual business is therefore often **indirect but systemic**. It shapes the information and controls applied by the Member States, increases the value of reliable customs master data, and makes a compliance strategy based on selecting a permissive national point of entry progressively less robust. It should be viewed as an EU-wide supervisory infrastructure function, not as a French licensing gate for exporters.

11.4 Governance, independence and data access

The New UCC contains detailed rules on governance, cooperation with other EU and national bodies and access to data. The agency's coordination of customs risk management is connected to information held in the EU Customs Data Hub. Access by other authorities, including relevant European anti-fraud, prosecution and law-enforcement bodies, is governed by statutory purpose limitations, confidentiality and procedural safeguards. The presence of a central database does not create unrestricted commercial access to competitors' data or unlimited access for every public authority.

For a non-EU group, however, the more integrated information environment raises practical data-governance questions. Import records may include suppliers, buyers, identifiers, transaction values and potentially personal data. Contracts should establish which entities provide the data, ensure

accuracy and manage corrections; data protection and confidentiality should be considered when designing the interface with customs systems.

12. EU Customs Data Hub

12.1 The central change to the customs IT architecture

Articles 35 et seq. New UCC establish the EU Customs Data Hub. Its purpose is to provide a secure central point for data exchange with and between customs authorities, enabling customs procedures, supervision, customs debt and fee calculations, guarantees and risk management. It is also intended to support the application of other legislation enforced by customs authorities. It is a legal and technical infrastructure, not merely an optional reporting website.

Under the existing model, importers commonly interact with different national systems and separate EU customs applications. Data are often duplicated across declarations and jurisdictions. The reform envisages a common environment in which relevant information can be supplied once and, where legally permitted, reused for multiple processes and consignments. The ambition is to combine trade facilitation with traceability and real-time risk analysis.

A supplier does not have a right to omit essential data because it has previously entered them on a marketplace website. 'Submit once' assumes that the submitted data comply with the legally required format, authenticity, completeness, rights of access and timing. It is a design principle, not a waiver of evidence duties.

12.2 Timing and staged availability

The law establishes a staged migration. Preparatory Data Hub provisions are already operative for development purposes. E-commerce-related capabilities and specified processes apply from 1 July 2028. Broader voluntary use is envisaged from 1 March 2031. General mandatory use is targeted for 1 March 2034. Transitional declaration-based procedures remain relevant in the meantime. The exact systems, interfaces and practical technical specifications will be determined further through implementing and delegated measures.

As a result, a 2026 operational project should distinguish immediate adaptations to the current declaration environment from future Data Hub integration. Businesses should avoid delaying urgent 2026 fee and product-data compliance while waiting for the Data Hub, but should also avoid investing in rigid technical solutions incompatible with the planned common architecture.

12.3 Data governance, security and international groups

The statute addresses protection of personal and commercially sensitive information, cybersecurity, data integrity, access rights, storage and retention, and cooperation with other authorities. The New UCC includes requirements concerning the EU location and control of key infrastructure, with safeguards concerning third-country influence over service providers. The legal framework must be read together with applicable GDPR and EU-institution data protection rules. The data hub is intended to improve information exchange, not to create a public registry of individual commercial import transactions.

Non-EU multinationals should consider who can access the relevant source systems and which affiliates may legitimately receive or process the customs information. Sensitive prices, supply-chain arrangements, manufacturing details and customer information may need careful segregation. A procurement or outsourcing arrangement for customs IT should specify data-controller/processor responsibilities, cybersecurity standards, access logs, confidentiality, change control, retention and incident response.

12.4 Operational architecture: a suggested target model

A scalable future-state architecture contains five layers. The **product master** contains tariff, origin, compliance and identifier data. The **order layer** contains seller, platform, consumer, value and VAT/IOSS details. The **logistics layer** holds shipment, routing, location and warehouse status. The **customs layer** generates statutory customs data, status updates and corrections. The **governance layer** maintains access controls, approvals, exception handling, reconciliations and audit trails. This architecture is useful immediately under national systems and can be adapted progressively to the EU Customs Data Hub.

Companies should also consider who is responsible for each data element. For example, the manufacturer may own technical specifications and origin evidence; the seller may own customer and pricing data; the marketplace may own transaction facilitation data; and the carrier may own routing and arrival information. Responsibility for supplying data cannot automatically be inferred from who possesses it first. Legally enforceable data-sharing arrangements are therefore critical.

13. Authorized Economic Operators and Trust and Check traders

13.1 Existing AEO status is preserved

Under the 2013 UCC, the Authorized Economic Operator (AEO) framework recognizes operators meeting specified customs-compliance, recordkeeping, solvency, competence and security requirements. The New UCC retains AEO authorizations for customs simplifications and for safety and security (Articles 29-30). Existing AEO programs should not be written off as obsolete. The new legislation reinforces supervision and provides for in-depth monitoring at least every three years, including on-site visits.

The main practical benefit of AEO remains more efficient dealings with customs, subject to the precise status and available facilitations. AEO is also relevant to customs representatives, especially in the context of services across Member States and distance-sale clearance. A non-EU company should assess whether an EU group company, fulfilment entity or broker holds an appropriate AEO authorization.

13.2 Trust and Check: a higher-trust model

Article 31 introduces the **Trust and Check trader** status. An importer, exporter or indirect representative established in the Union and conducting regular customs operations in the course of business for at least two years may apply if it fulfils the prescribed criteria. These include a strong compliance record, financial solvency, competence, internal controls, safety and security measures, and an electronic system that makes relevant movement and compliance data accessible to customs as close to real time as technically possible. The authority examines relevant historical data and may consult other competent authorities.

For an importer for distance sales, the criteria include a history of proper IOSS registration and use for at least two years. The status is not available automatically to every online seller or newly incorporated European subsidiary. Even a well-capitalized business must demonstrate the required operating history and reliable data infrastructure. Small and medium-sized firms are to be assessed with regard to their particular characteristics, and the Commission is expected to provide guidance.

13.3 Potential benefits and the trade-off

A Trust and Check trader may obtain significant procedural simplifications, potentially including release on behalf of the customs authorities under applicable conditions, periodic debt accounting, and fewer routine controls. The statutory objective is to move from transaction-by-transaction intervention toward systemic supervision of proven compliant operators.

The price of these facilitations is transparency and continuing scrutiny. Article 31 provides for in-depth monitoring at least every two years, and the status can be suspended or withdrawn when relevant conditions cease to be met. Businesses will need strong systems, internal audit, incident reporting and evidence that their customs obligations are consistently satisfied. An application should therefore be considered an organizational transformation, not merely a license form.

13.4 Trusted status for non-EU companies

As a general rule, Trust and Check applicants must be established in the customs territory of the Union. A third-country exporter without EU establishment cannot simply apply on equal terms with a qualifying EU importer. It may, however, work through an eligible EU importer, subsidiary or indirect representative and benefit commercially from the resulting processes. For some groups, a well-governed EU import entity may become strategically attractive, especially where annual shipments are numerous and product-compliance records can be maintained centrally.

The retained AEO security/safety regime also contemplates benefits for trusted persons in third countries where their domestic status is recognized as equivalent by the Union under applicable arrangements. Any reliance on such benefits needs an agreement- and programme-specific assessment, not a general assertion that foreign trusted-trader certification is automatically interchangeable with EU Trust and Check status.

13.5 Decision framework

Business characteristics	Likely priority
Small third-country retailer with low-volume EU shipments	Immediate customs/VAT compliance, reliable broker and product data; advanced trusted status probably not first priority.
Large marketplace importing millions of parcels	Customs/VAT platform integration, direct/indirect representation, potential EU importer structure and Trust and Check strategy.
EU distributor of goods manufactured overseas	Review current AEO and assess incremental value of Trust and Check.
International group using an EU fulfilment hub	Align ownership, warehouse procedure, customs systems and potential trusted-trader qualification.
Customs broker acting for offshore principals	Examine Article 33 responsibilities, AEO requirements, professional indemnity and product-compliance documentation.

14. Customs risk management, controls, customs debt and penalties

14.1 Greater European coordination of risk analysis

The New UCC develops Union-wide customs risk management using common risk criteria, priority control areas, risk signals, relevant information, central analysis and recommendations to national customs administrations. National authorities remain responsible for operational decisions and may conduct their own analysis and controls. The regime is designed to make high-risk goods and operators more visible irrespective of the point at which goods enter the Union.

This can affect an international seller with multi-hub deliveries. Repeated misclassification, implausible customs values, missing manufacturer information and adverse compliance findings may

create systematic rather than merely local risks. Businesses should therefore measure errors across the full European operation rather than only within a single customs broker's account.

14.2 Checks before and after release

The range of customs controls continues to include inspection of goods, sampling, review of information and documents, audit and post-release verification. A more comprehensive data model should facilitate controls before goods physically arrive and targeted controls after release. Compliance requires traceable supporting evidence and the ability to respond to official requests without reconstructing the entire transaction manually.

Release into free circulation does not immunize an operator from future questions. Invoices, valuation support, origin declarations, product compliance files and proof of payment should be preserved for the relevant statutory periods and made accessible to the responsible importer or representative. Long supply chains should include contractual rights to obtain records from manufacturers and upstream suppliers even after termination of the commercial relationship.

14.3 Customs debt and guarantees

The New UCC retains customs-debt rules as a core feature of the customs system, including debtor identity, liability, guarantees, payment, recovery, repayment and remission. Importers should not infer that centralized data automatically transfers the customs debt to the EUCA or to a single EU account. The competent authority and debtor are determined by the relevant provisions and procedures.

A more pronounced change occurs in the timing and reporting model for eligible distance sales. The New UCC provides for debt arising in connection with acceptance of payment under the IOSS model and other statutory events where IOSS is not used, subject to the provisions' application dates and transitional rules. This highlights the need to coordinate payment data, customs data and order status. Cash-flow modelling must also consider guarantees, deferred accounting, periodic debt notifications and the possibility of post-release assessment.

14.4 Harmonization of non-criminal penalties

The New UCC establishes a minimum Union-level framework for customs infringements and non-criminal penalties. It identifies core infringement categories, such as failure to provide accurate data, failure to retain records, breach of customs procedures or failure to comply with importer/exporter obligations, while leaving Member States with legislative and enforcement roles. The framework does not preclude national criminal law in applicable circumstances, nor does it make all sanctions identical throughout the Union. Proportionality, gravity, intention, repetition and cooperation remain relevant to enforcement.

The practical lesson is that cross-border businesses should create a group-wide customs incident process. Failure to record an issue at one EU port should not be allowed to recur unnoticed at a different port or through a different broker. Customs compliance should be integrated with internal controls and risk reporting, rather than handled solely as transport administration.

14.5 Specific distance-sale sanctions: substantial financial exposure

Article 276 New UCC targets systematic non-compliance in distance-sale imports and is subject to the general application date of 21 September 2027. For an initial statutory systematic infringement, the Member State must provide for pecuniary charges of **at least 1% and up to 4%** of the total value of goods imported into the Union by the economic operator during the preceding twelve months. Where a further systematic infringement is determined within six months following imposition of the first penalty, the statutory range is **3% to 6%**. Under Article 276(3), already upon the initial systematic infringement, the competent authorities must also suspend, revoke or annul any existing AEO or Trust and Check status or equivalent facilitation granted to the operator under the New UCC. A

further systematic infringement within six months following the second penalty triggers the further escalation under Article 276(5), including measures affecting release and, where relevant and having regard to gravity, possible temporary restriction of access to the online interface. Article 277 addresses the classification of relevant operators as high-risk.

The denominator deserves attention: this is not necessarily a percentage of the value of the handful of incorrectly declared goods. The statutory measure is linked to the operator's import value over a twelve-month period. For a platform with substantial import volumes, the potential economic exposure is correspondingly significant. It would nevertheless be wrong to suggest that a single trivial or accidental declaration error automatically triggers a 6% charge. Under Article 276(2), systematic failure requires the results of a substantive number of customs controls within one calendar month to show non-compliance in a sufficiently representative number of cases. Article 276(6) provides for delegated rules specifying those thresholds. The special regime also requires the applicable procedure and criteria.

Illustrative risk scenario. Assume an operator imports EUR 80 million of goods into the Union over the preceding twelve months and is found, under the statutory tests, to have committed a systematic infringement falling within Article 276(1). The indicative statutory percentage range of 1%-4% corresponds to EUR 800,000-EUR 3.2 million. On the same assumed import value, a further qualifying systematic infringement determined within six months following the first penalty attracts 3%-6%, corresponding to EUR 2.4-EUR 4.8 million. This is a numerical illustration of the percentage mechanism, not an assessment of penalties in a real case, and presupposes that the applicable article is in force and that the legal conditions are met.

14.6 Controls and remediation

A proportionate compliance programme should cover written customs procedures; assigned responsibility for product classification, origin and value; validation of IOSS and handling fee logic; monitoring of broker filings; escalation for suspicious movements; compliance evidence for restricted goods; periodic sampling of declarations; correction and voluntary-disclosure protocols; and board-level reporting of serious recurring errors. The programme should include a process to freeze sales or shipments when data or product compliance is materially uncertain.

15. The Austrian dimension and multi-jurisdictional structures

15.1 EU law applies in Austria on the same terms

Austria participates in the EU customs union. The Union Customs Code, Union handling fee and European customs tariff framework therefore apply to imports cleared into Austria in the same way as to comparable imports through other Member States, subject to differences in national implementation of procedures and separate Austrian VAT and enforcement rules. Austria does not have a separate EUR 2 rate, a distinct customs authority of EU-wide jurisdiction or a right to substitute different EUCA rules.

The Austrian customs administration remains relevant for Austrian import operations, local electronic interfaces, procedural guidance, audits and enforcement. In a practical filing project, companies should confirm which customs system is used, whether the shipment is released in Austria, what declarant code structure applies and which party holds the necessary customs and tax registrations.

15.2 Austrian guidance on fees and product data

The Austrian Federal Ministry of Finance maintains current guidance on the EUR 150 relief abolition, the temporary EUR 3 duty, the EUR 2 Union handling fee and the new distance-sale product identifiers. This guidance is particularly useful because it illustrates the declaration treatment in Austrian systems and explains the interpretation of 'per item' through concrete commodity-line

examples. As described in Section 9, the most current page sets out identifier codes C127, C128, C129 and Y081 and a limited transitional solution for currently unavailable identifiers.

However, Austrian administrative guidance cannot enlarge or narrow the substantive scope of an EU regulation. Where a business imports via a different Member State or uses a cross-border brokerage structure, it should examine the applicable national interface and published technical requirements as well as EU law. For legal advice, priority should be given to the regulation, relevant Commission implementing/delegated measures and authoritative customs guidance.

For IOSS consignments up to EUR 150, the BMF states that, from 1 July 2026, Austrian declarations generally use indirect representation of the sender rather than the recipient. Direct representation of an EU-established IOSS platform is possible where it meets the declarant requirements and the necessary written authority exists. For non-IOSS consignments, indirect representation of the recipient remains possible. These are current filing requirements, not merely preparations for 2028.

15.3 Example: shipment into Austria through another Member State

A Hong Kong e-commerce company sells a product to a Vienna resident. The goods are flown into Germany, placed under an appropriate customs procedure and shipped onward to Austria. With IOSS, release for free circulation may take place in Germany, subject to the applicable conditions. For a distance-sale consignment with an intrinsic value not exceeding EUR 150 without IOSS, Article 221(4) of Implementing Regulation (EU) 2015/2447 generally requires the competent release office to be in Austria, where dispatch or transport ends; entry through Germany does not remove that requirement. The EU-wide nature of the law means the EUR 150 relief abolition and handling fee rules are not avoided by selecting a different airport. Other procedures and consignments require their own competent-authority analysis.

The VAT analysis can depend on the import location, destination of the goods and use of IOSS or other mechanisms. The seller should align customs location, import-VAT reporting, carrier routing, consumer invoice information and returns. A warehouse or transit arrangement should be documented rather than inferred from logistics practice.

15.4 Contracting and group structure in Austria

A non-EU business considering Austria as an EU distribution hub can evaluate (i) a contractual importer/wholesale customer, (ii) an Austrian subsidiary acting as importer, (iii) a third-party indirect customs representative or (iv) a properly authorized warehousing arrangement. Each route has distinct customs, VAT, regulatory, substance, cost and liability consequences. No single structure is prescribed for all businesses by the New UCC.

If an Austrian subsidiary is incorporated principally to support EU import operations, management should ensure it has the functions, records, staff or contracted services necessary to discharge the importer role. A purely nominal entity without control of product information, payment arrangements or customs procedures may be a poor legal and operational solution even where it has an Austrian company registration.

15.5 National appeals and enforcement

Administrative determinations and penalties may be subject to review under the applicable EU and national procedural frameworks, with legal remedies depending on the measure and competent authority. Businesses should preserve customs decisions, electronic declarations, audit findings and correspondence so that deadlines and appeal rights can be assessed. The headquarters of EUCA in France does not, by itself, change the review route for an Austrian customs decision.

16. Business models and worked examples

The examples below deliberately distinguish legal treatment from commercial allocation. They are stylized and do not determine whether an individual product is subject to tariffs, licenses, VAT exceptions or trade defense measures. Figures are illustrative and assume accurate tariff-item grouping unless indicated otherwise.

Case 1 — Chinese online retailer selling directly to Austria

Facts. A company established in China sells a EUR 90 electronic accessory through its own website to a consumer in Vienna and ships it from China. The consignment is processed under valid IOSS arrangements, and the customs declaration contains one eligible item.

Position on 13 November 2026. The historical EUR 150 customs-duty relief has gone. Assuming the conditions of Article 2 Regulation 2026/382 are fulfilled, the transitional duty is EUR 3. Since the transaction is an in-scope distance sale, a EUR 2 Union handling fee also applies. The separate VAT regime must be dealt with properly; IOSS does not make the sale VAT-free. Product safety, electronics conformity and other sectoral requirements remain relevant. The customs debtor and parties in the import chain must be identified under the presently applicable customs rules: the IOSS user or its indirect representative is the declarant under the 2026 hierarchy, not the consumer.

Forward-looking position. From 21 September 2027 or, if Article 287(5) so provides, from 1 July 2028, the supplier or person facilitating the distance sale is designated as importer for distance sales under the new statutory framework, subject to the applicable definition. If the company has no qualifying EU establishment, it must examine the role of an appropriate EU-established indirect customs representative holding AEO status. The web store should preserve transaction, payment, product and compliance data capable of supporting the future Data Hub model, whose specified distance-sale procedures follow from 1 July 2028.

Recommended action. Implement an item-level duty/fee calculation, include an appropriate import-cost assumption in prices, confirm the IOSS chain, identify the legally responsible customs actor, and ensure the product's technical compliance records are accessible to that actor.

Case 2 — Marketplace facilitating sales by third-party overseas sellers

Facts. A platform brings together EU consumers and multiple sellers established outside the Union. Its contractual position may range from advertising intermediary to active facilitator of the distance sale. Goods are dispatched by the sellers or their logistics providers.

Legal analysis. It is unsafe to label every marketplace an importer merely because it operates a website. The specific facilitation arrangement must be analyzed against Article 5(14) New UCC and other applicable law. Equally, it is unsafe for a genuinely facilitating platform to assume it can contract out of all customs duties by describing itself as a 'technology provider'. The parties' actual functions, platform terms, product and payment data and import process are decisive.

Practical consequences. Seller onboarding should collect legally sufficient identifiers, origin and classification information, consumer-location data and product-compliance evidence. The platform needs clear rules on responsibility for IOSS numbers, customs declarations, fees, consumer refunds, returns and excluded goods. It should maintain evidence supporting the choice of importer and allow suspension of products or sellers that cannot supply compliant data.

Contracting recommendation. A seller agreement should establish customs responsibilities and back-to-back information rights, without representing that private terms change statutory importer status. Indemnities should cover misdescription, origin, safety records, inaccurate invoice values and unpaid import charges, subject to applicable law.

Case 3 — US manufacturer selling industrial equipment to an Austrian distributor

Facts. A US manufacturer sells a machine for EUR 75,000 to an Austrian distributor in a conventional B2B wholesale transaction. The distributor purchases the goods for onward local sale.

Position. The sale is not automatically a distance sale merely because the parties used an online ordering portal. The EUR 2 Union handling fee directed at distance sales should not be imposed simply on that basis. Ordinary customs classification, tariff and possible preferential origin treatment, customs valuation, import VAT and licenses continue to apply. The importer's identity is a central issue, particularly if the contract uses DDP or the manufacturer wishes to control import clearance.

Forward-looking consequences. The New UCC's express importer obligations may require the Austrian importer to obtain more extensive product compliance data and records from the manufacturer. The company should consider whether its existing AEO status is adequate or whether Trust and Check status could become worthwhile. Systems should be prepared for future Data Hub reporting.

Recommended action. Review importer-of-record arrangements, purchase agreement warranties, customs valuation, origin proofs, product documents and audit rights. No automatic EUR 3 flat duty applies to a EUR 75,000 bulk import.

Case 4 — Non-EU seller offering DDP delivery without an EU company

Facts. A retailer established outside the EU markets all EU orders as 'delivered duty paid' but has neither EU establishment nor a documented arrangement with an indirect customs representative.

Risk. The seller may be commercially obliged to bear import costs but operationally unable to perform the necessary customs steps in the required legal capacity. Before the New UCC and after its relevant importer rules become applicable, customs representation and the establishment requirement must be considered under the actual applicable legal regime. A carrier's acceptance of the parcel does not itself establish that the contract is properly supported by a compliant importer/representative structure.

Solution. Appoint an appropriately authorized EU indirect representative where lawful and commercially feasible, or use an appropriately established EU importer or distribution company. Allocate all charges, guarantees, VAT responsibilities and product-compliance duties explicitly. Consumer checkout wording should be revised if import charges may be collected from the recipient.

Case 5 — EU warehouse followed by consumer sales

Facts. A Korean seller considers importing pallets of goods into a European fulfilment center, rather than dispatching individual parcels after each order.

Analysis. There is a fundamental distinction between importing goods into free circulation and holding goods under a customs warehousing or transit procedure. If goods are released for free circulation in bulk, the import duty and VAT consequences occur at that stage under the relevant rules; subsequent domestic or intra-EU sales may no longer involve a fresh customs import. If goods remain under a customs procedure, later release creates further obligations. A specialized customs warehouse for distance sales under Article 145 New UCC will become relevant only subject to its future application date and strict authorization criteria, including Trust and Check and IOSS requirements.

Strategic considerations. Bulk warehousing may reduce parcel-handling friction, improve returns management and strengthen product-control procedures, but introduces warehouse costs, inventory risk, cash-flow and VAT considerations. The commercial advantage cannot be measured solely against the current EUR 2 Union handling fee.

Case 6 — Parcel with several customs lines and a subsequent return

Facts. An eligible IOSS parcel with intrinsic value EUR 140 contains products properly classified in four separate customs items. All goods are returned after delivery.

Illustrative outcome. EUR 3 per eligible item implies EUR 12 of transitional duty. EUR 2 per in-scope distance-sale item implies EUR 8 of Union handling fee. The fee is non-refundable under Article 20(6) New UCC. The ordinary return also does not permit invalidation under Article 148(3) of Delegated Regulation (EU) 2015/2446 for this consignment up to EUR 150, so the EUR 12 duty is not automatically repaid. Other statutory duty-repayment or invalidation grounds and any VAT correction must be assessed separately and supported by the necessary evidence. A retailer with a high return rate should build expected non-refundable fees into its economic assumptions rather than assuming full border-charge reversibility.

Case 7 — A multi-country importer with inconsistent records

Facts. A corporate group imports identical products through Rotterdam, Hamburg and Vienna, using separate brokers and inconsistent commodity descriptions. A later customs audit identifies divergent classifications and values.

Consequence. The harmonization of risk management and the eventual Data Hub model increases the importance of uniform classification and defensible data. Different national practices do not make inconsistent product classification legally acceptable. Post-release controls, possible debt recovery and penalty exposure must be considered across relevant jurisdictions.

Recommended action. Create a central customs classification committee, approved product master, formal broker instructions, audit trails and a remediation protocol. Where uncertainty remains, assess the benefits of appropriate binding customs decisions.

17. Implementation roadmap and contractual checklist

17.1 Immediate priorities (November 2026 to early 2027)

For businesses already importing distance-sale goods, the immediate focus should be on the abolition of the EUR 150 duty relief, accurate selection of the transitional EUR 3 tariff treatment, the EUR 2 handling fee, the 2026 declarant hierarchy and competent-office rules, import VAT/IOSS consistency, mandatory product identifiers in the relevant declaration systems and the restrictions on return-related invalidation. These are current operational requirements, not 2028 planning points.

A short project should start with a transaction inventory. Identify every route by which goods reach EU customers, the seller and marketplace roles, the destination Member States, the point of customs release, the carrier and broker, the customs declarant and the current fee and VAT methodology. Verify a representative sample of actual customs declarations against order records and invoices. The inventory usually reveals whether product code or customs-charge logic is incorrect.

17.2 Medium-term priorities (2027–2028)

Before the general application of the New UCC on 21 September 2027, businesses should determine their statutory importer role, revise agreements with indirect representatives and suppliers, assess whether any new authorization is required, and provide internal teams with procedures for handling suspicious shipments and non-customs compliance obligations. Marketplaces should model whether the importer-for-distance-sales concept changes their legal position from that date. The 2028 milestones require a specific design for the deferred data procedures, special distance-sale warehouses and customs-debt rules.

Companies expecting high import volumes should evaluate an EU importer structure, AEO coverage and eventual Trust and Check eligibility. These are strategic decisions that involve substance, data architecture, governance and professional liability. They should not be left until a transport provider refuses to clear goods.

17.3 Longer-term priorities (2029–2034)

The longer-term project is migration to the EU Customs Data Hub. Businesses should map data fields, ensure interoperability between product master, order, payment, logistics and tax records, test data-access controls, and establish governance for corrections and reconciliation. IT procurement documents should require adaptability to EU technical specifications as they are adopted. A successful migration is a legal-data project, not merely the installation of another file-transfer tool.

17.4 Control checklist

Workstream	Minimum deliverable	Owner to designate
Scope	Map B2B, B2C, marketplace and warehouse flows	Legal / logistics
Importer status	Signed importer / declarant / representation matrix reflecting the 2026 declarant hierarchy and 2027 importer obligations	Legal / customs
Duty logic	EUR 150 relief abolished; EUR 3 rule tested; normal tariff fallback	Tax / customs
Handling fee	Correct distance-sale scope, per-item calculation and liability on acceptance, including subsequent non-release	Tax / finance / IT
VAT and IOSS	Consistent checkout, customs and VAT data	Indirect tax
Product data	Accurate customs codes, origin, values and identifiers	Product / supply chain
Product law	Required conformity, safety and regulatory evidence	Product compliance
Broker oversight	Instructions, reconciliation and exception reporting	Logistics / procurement
Returns	Customs/VAT correction process; Article 148(3) return-route exclusion up to EUR 150; fee non-refundability	Operations / finance
Record retention	Transaction-linked evidence and audit logs	IT / legal

Workstream	Minimum deliverable	Owner to designate
Penalties and incidents	Detection, escalation, remediation and disclosure policy	Compliance / legal
Future architecture	Data Hub readiness and trusted-trader assessment	IT / management

17.5 Suggested clauses and schedules for commercial contracts

A comprehensive international supply agreement should include a **Customs Responsibilities Schedule**. The schedule should identify the importer, declarant and customs representative for each transaction type; allocate responsibility for EORI or equivalent registrations; establish who provides data for declarations and whether IOSS is used; and specify when the party liable to customs may seek reimbursement from the other contracting party.

A **Product and Origin Information Schedule** should list classification data, manufacturer and merchant identifiers, country of origin, product safety records and any license or conformity document required for import. The seller should be required to notify changes and cooperate with audits, amendments and post-import assessments. These duties should survive termination to the extent necessary for customs recordkeeping and enforcement.

A **Duties, Fees and Tax Schedule** should distinguish customs duties, Union handling fees, VAT, storage charges and carrier fees. It should explain whether amounts are included in the price, how changes in applicable law are treated and who bears losses from non-refundable fees after customer returns. A generic clause stating 'all customs duties for buyer's account' may be insufficient where the statutory debtor is a different operator.

A **Representative and Broker Engagement** should address whether the service provider acts directly or indirectly; the liabilities it assumes; professional qualification or AEO status requirements; access to necessary records; the ability to stop questionable shipments; liability caps, indemnity and insurance; and the treatment of government audits and retrospective debt. Where the provider is intended to act as the EU importer for a third-country principal, the contract must expressly support that legal role rather than merely describing freight-forwarding services.

A **Change-in-Law Mechanism** should identify the transitional timetable, fees and tariff assumptions. It should permit commercially reasonable changes to interfaces, data duties and service levels when delegated or implementing acts specify the technical requirements for the future Data Hub. Changes should be documented and communicated before their applicable date; the clause should not purport to suspend mandatory EU law.

18. Frequently asked questions

1. Does EUCA replace the Austrian customs administration?

No. EUCA is a Union agency coordinating specified tasks, while national customs authorities continue their legally assigned operational functions. Its seat in France is administratively relevant, not determinative of jurisdiction over imports into Austria.

2. Must every non-EU seller establish an EU subsidiary?

No. The new law provides an EU establishment requirement for importers with defined exceptions, including the possibility of an EU-established indirect customs representative in the prescribed circumstances. The appropriate solution depends on the transaction and actual importer role.

3. Does every parcel under EUR 150 attract only EUR 3 of customs duty?

No. The relief is generally abolished, but the temporary EUR 3 duty is charged per customs item, not necessarily once per parcel. Article 2 Regulation 2026/382 covers qualifying IOSS imports and the amended, functional postal-consignment category, including non-IOSS distance sales up to EUR 150 regardless of postal or express carriage. Outside IOSS, validly claimed preferential treatment can replace the flat duty. Normal tariff rules apply outside the special scope.

4. Is the EUR 2 handling fee a replacement for customs duty?

No. It is an additional statutory charge for qualifying distance sales and can coexist with customs duty and VAT. Its scope is not restricted to shipments of EUR 150 or less.

5. Is the EUR 2 fee charged for each physical product?

Not necessarily. The statutory unit is the customs 'item', commonly the relevant declaration line, formed according to correct customs classification and data requirements. Legitimate item grouping is possible; misclassification to reduce the charge is not.

6. Can the Union handling fee be refunded after the customer returns the goods?

Article 20(6) New UCC expressly states that it is non-refundable. Other charges must be analyzed separately under their respective correction and repayment regimes; an ordinary return of a distance-sale consignment up to EUR 150 does not qualify for the special invalidation route under Article 148(3) of Delegated Regulation (EU) 2015/2446 (Section 7.4).

7. Is IOSS the same as being the importer of record?

No. IOSS is a VAT mechanism. Customs importer, declarant and representative roles arise under customs legislation. IOSS is, however, relevant to the interim EUR 3 duty, the declarant hierarchy already applicable in 2026 and the eventual distance-sale operating model.

8. Are the 2028 rules already fully applicable in November 2026?

No. The legislative text is enacted, but Article 287 staggers application. The 2026 fee, duty and declarant changes are already relevant. The general importer definition and obligations apply from 21 September 2027; the application date of the distance-sale importer provisions should be verified under Article 287(5); specified Data Hub, warehouse and customs-debt provisions follow from 1 July 2028.

9. Is an existing AEO authorization lost because of the reform?

No. AEO remains part of the new framework. However, the law increases monitoring requirements and provides a separate Trust and Check status for eligible operators with more extensive transparency and data capability.

10. Can an overseas seller use a customs broker as indirect representative?

Potentially, yes, subject to the applicable establishment, authorization and representation requirements. The broker takes on significant responsibilities and may demand contractual protection and extensive supporting data.

11. Can the seller rely exclusively on the marketplace's customs information?

Only where that information is sufficient and its legal responsibility and data access are properly established. The statutory importer role and product-related duties must be determined independently of marketing descriptions in the marketplace agreement.

12. Does choosing an Austrian, Dutch or German entry point change the Union duty or fee rates?

It does not change the EU-wide substantive rules. The competent customs office, local filing systems, transit route, VAT treatment and operational process may differ; those distinctions should be reviewed separately. Non-IOSS distance-sale consignments up to EUR 150 generally require release by a customs office in the destination Member State (Section 4.4).

13. Does customs clearance prove that a product complies with EU safety law?

No. Release for free circulation is not a comprehensive certificate of product compliance, and competent authorities may undertake later market surveillance or enforcement.

14. Can a group continue using separate customs data for each Member State?

During the transition, existing systems remain relevant. By 2034 the Data Hub becomes generally mandatory. In any event, inconsistent classification, origin or value records already create substantive legal risk and should be corrected now.

15. Are penalties of up to 6% imposed for every error?

No. Article 276 addresses specified systematic non-compliance, subject to its statutory tests. Ordinary errors still require assessment under the applicable infringement and penalty rules, but a single error does not by itself satisfy every element of the special systematic regime.

16. Can the fee be avoided by stocking goods in an EU warehouse?

The answer depends on the customs procedure, timing of release for free circulation and nature of the subsequent sale. Ordinary free-circulation imports and the future specialized customs warehouse for distance sales are legally distinct. Merely renting storage in the EU does not provide an automatic exemption.

17. Does the reform eliminate the need to analyse preferential origin?

No. Preferential origin can still materially affect customs duty under relevant agreements. Within the temporary EUR 3 regime, validly claimed preferential treatment can replace the flat duty outside IOSS, whereas qualifying IOSS imports remain subject to EUR 3 per customs item even where the goods have preferential origin.

18. Does the EU Customs Data Hub make all commercial information public?

No. The New UCC provides confidentiality, access, security and data-protection rules. The Hub nevertheless entails enhanced access and shared analysis by duly authorized authorities, which businesses must reflect in their governance.

19. Article reference map and principal legal sources

19.1 Selected New UCC articles

Provision	Core subject	Relevance to business
Article 1	Subject matter and EU-wide application	Confirms customs-union scope.
Article 5	Definitions	Importer, importer for distance sales, establishment, customs item.

Provision	Core subject	Relevance to business
Articles 8-12	Decisions	Applications, monitoring, validity and changes.
Article 20	Charges and Union handling fee	Scope, debtor, non-refundability, delegated amount.
Article 27	Importer obligations	Data, charges, product-law compliance and establishment.
Article 28	Exporter obligations	Corresponding export responsibilities.
Articles 29-30	AEO	Existing authorization categories and monitoring.
Articles 31-32	Trust and Check	Eligibility, transparency and facilitation.
Article 33	Customs representation	Direct/indirect responsibility and service qualifications.
Articles 35-49	EU Customs Data Hub	Architecture, functions, access, protection and data model.
Articles 55-69	Risk management and controls	Common risk framework and operational inspections.
Articles 74-93	Data provision and declarations	Gradual procedural transition.
Article 145	Distance-sale customs warehouses	Future specialized warehousing model.
Articles 166-182	Classification, origin and customs value	Core substantive customs determinations.
Articles 183 et seq.	Customs debts	Liability, debt trigger, guarantees and payment.
Articles 225-228	Restrictive measures and crisis response	Cross-border coordination.
Articles 229 et seq.	EU Customs Authority	EU-wide institutional framework.
Articles 273-277	Infringements and penalties	National minimum penalties and distance-sale sanctions.
Articles 284-287	Repeal and transition	Existing measures, staged application and dates.

19.2 Final implementation cautions

This compendium states the legal position as at 13 November 2026. Later delegated and implementing acts, changes to the transitional EUR 3 mechanism, published customs data requirements and technical implementation guidance may change the practical analysis. The legal

position on any specific transaction should be checked using the consolidated legislation applicable on the import date. Public-law liability must be distinguished from contractual allocation; customs law from VAT and product law; and EU agency coordination from the competent national authority's operational decisions.

For an international group, a well-controlled customs function can be a competitive advantage. The reform increases the importance of reliable product and transaction data, credible customs representation, transparent importer responsibilities and consistent compliance across Member States. A company that manages these elements now should be better positioned for the 2027–2034 transition than one treating the reform as no more than an additional EUR 2 parcel charge.