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By PwC Deutschland | 07. Oktober 2026

Update: European Parliament adopts new e-commerce and customs rules

Last week, the Members of the European Parliament approved a major reform of the EU Customs Code that introduces stricter rules for e-commerce and establishes a new customs authority.

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The new rules establish a handling fee for each item bought from non-EU web shops and sent directly to EU consumers. This will help cover the ever-increasing cost of managing the avalanche of individual parcels. The handling fee will be paid by the same entity responsible for paying other customs charges for the same parcel, to avoid shifting the cost to consumers.

Platform responsibility

Sellers and platforms that facilitate the distance sales of goods from non-EU countries directly to EU customers will be treated as importers. This will oblige them to provide customs authorities with all the required data, pay or guarantee any charges, and make sure that the goods shipped to Europe comply with EU laws.

Simplification of procedures and IT environment

Import-export companies that follow the rules and agree to cooperate transparently with customs authorities may benefit from a simplified “trust and check” regime. This will initially require them to submit to vetting and to grant customs authorities access to their electronic systems. In exchange, their shipments will be checked less frequently, and they will have more flexibility regarding the payment of duties and fees.

EU Data Hub

The reform will create a new pan-European customs IT system called EU Data Hub that will be managed by the newly established EU customs authority (EUCA). It will be available for optional use by 2031 and become mandatory by 2034. The data hub will replace at least 111 software systems currently used by customs authorities in Europe.

New EU customs authority

The reform also sets up the EUCA, in Lille, France. The authority is expected to become fully operational immediately. Its main responsibilities will be to coordinate future customs cooperation, ensure risk management and manage the data hub.

Next steps

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Since the Council has already given the reform its final formal agreement, the Parliament's green light is the final step of the procedure. According to the information available, the reform has meanwhile been signed as scheduled and will come into force a day later and Member States will have to start applying the new rules in full after 12 months.

Update (7 October 2026)

(Excerpts from the German Newsletter *Zollrecht aktuell*, Issue 01 October 2026)

After the Council of the European Union gave its final approval on September 3, 2026, to the reform package aimed at modernizing the EU Customs Union, the European Parliament has now also given its approval, and Regulation (EU) 2026/2108 has been published in the Official Journal of the European Union . Thus, the most far-reaching revision of EU customs law since the introduction of the UCC passed the final legislative hurdle.

The reform, which is based on a Commission proposal from May 2023, aims to bring about a fundamental shift from transaction-based customs declarations to a data- and risk-based oversight model, thereby responding to the ongoing e-commerce boom, increased trade volumes, and new security and geopolitical requirements.

Summary: For companies, the requirements for customs compliance and IT integration with European customs authorities are once again increasing significantly. Existing customs processes, IT system architectures (particularly SAP GTS), AEO authorizations, and—in e-commerce—contract and pricing models with platform operators should be reviewed and adapted to the new requirements at an early stage. In particular, exploring the possibility of certification as a "Trust and Check Trader" is likely to become a key strategic decision for many economic operators in the coming years.

Source: European Parliament, **press release of 16 September 2026**.

Regulation (EU) 2026/2108 of the EU Parliament and of the Council of 16 September 2026 (repealing Regulation (EU) No 952/2013) **to be found here** .

Schlagwörter

Customs simplifications, Union Customs Code