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By PwC Deutschland | 13 September 2024

EU Customs Reform – the state of play

The EU is planning a comprehensive reform of its customs legislation that will fundamentally change the way goods are imported and exported in the single market. The necessary steps were initiated in 2023. One of the most important changes is the replacement of the current status of Authorized Economic Operator (AEO) with the new designation of Trust & Check Trader (T&C Trader).

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The reform responds to pressures under which EU Customs operates, including a huge increase in trade volumes, especially in e-commerce, a fast-growing number of EU standards that must be checked at the border, and shifting geopolitical realities and crises.

In the reformed EU Customs Union, businesses that want to bring goods into the EU will be able to log all the information on their products and supply chains into a single online environment: the new **EU Customs Data Hub**. This cutting-edge technology will compile the data provided by business and – via machine learning, artificial intelligence, and human intervention – provide authorities with a 360-degree overview of supply chains and the movement of goods.

At the same time, businesses will only need to interact with one single portal when submitting their customs information and will only have to submit data once for multiple consignments. In some cases where business processes and supply chains are completely transparent, the most trusted traders (‘**Trust and Check’ traders**) will be able to release their goods into circulation into the EU without any active customs intervention at all. The Trust & Check category strengthens the already existing **Authorized Economic Operators** (AEO) program for trusted traders.

The necessary details are contained in various draft documents, such as the impact analysis published by the European Commission. The proposal for the EU customs reform is currently being discussed and negotiated in the Council and Parliament. It is currently not clear when and to what extent it will be adopted and implemented. The European Parliament has already introduced some amendments to the proposal, such as the retention of AEO C status, more flexibility, and options for the provision of data and customs procedures as well as more support and incentives for SMEs and customs representatives.

In brief: The three pillars of EU Customs Reform

1. A new partnership with business

In the reformed EU Customs Union, businesses that want to bring goods into the EU will be able to log all the information on their products and supply chains into a single online environment: the new EU Customs Data Hub. This cutting-edge technology will compile the data provided by business and – via machine learning, artificial intelligence and human intervention – provide authorities with a 360-degree overview of supply chains and the movement of goods.

2. A smarter approach to customs checks

The proposed new system will give customs authorities a bird’s-eye view of the supply chains and production processes of goods entering the EU. All Member States will have access to real-time data and will be able to pool information to respond more quickly, consistently and effectively to risks.

3. A more modern approach to e-commerce

The reform will make online platforms key actors in ensuring that goods sold online into the EU comply with all customs obligations. This is a major departure from the current customs system, which puts the

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responsibility on the individual consumer and carriers.

Source and reference:

Detailed information on the EU Customs Reform to be found **here** (online announcement of the European Commission along with various draft documents).

Also read the **European Parliament press release** of 13 March 2024.

Keywords

Customs simplifications