

By PwC Deutschland | 23 September 2026

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.

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

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.

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**

Keywords

Customs simplifications, Union Customs Code