



## **EU Customs Reform marks a new era for customs in Europe**

Brussels, 21 September 2026

The EU Customs Reform has entered into force, marking the start of a better, smarter and simpler customs system across the EU. Following formal adoption by the Council of the European Union and European Parliament, the reform was published in the [Official Journal](#) last Saturday and will be gradually implemented as from today.

The Reform will modernise the EU customs system, by making it more digital, data-driven and responsive to the growing challenges of international trade. This will support EU customs to address, evolving geopolitical risks, the rapid expansion of e-commerce, and the increasing demand for consumer protection. At the core of the reform lies a modernised Union Customs Code (UCC) and the establishment of the EU Customs Authority (EUCA).

### **A new Union Customs Code**

The new UCC regulation, published on 19 September, provides the legal basis for the EU Customs Reform. It recasts the legal architecture governing customs operations across the EU, creating a more integrated system, and helping the Customs Union to operate as one. The new Code will modernise customs procedures, harmonise processes, reduce administrative burden and strengthen risk management. This means that ultimately, there will be a single customs entry point for all customs operations across the EU instead of multiple national systems.

Customs today is a strategic pillar for the EU's competitiveness and economic security. It helps protect the Single Market, enforce European standards, and facilitate legitimate trade. The reform will strengthen customs authorities' role in collecting customs duties, as well as upholding non-fiscal EU rules like product safety, environmental rules and intellectual property rights. Customs procedures and requirements will become simpler and more predictable for legitimate businesses. There will also be clearer responsibilities for importers and streamlined reporting through a single EU data interface. Trusted traders will benefit from significantly simplified procedures.

### **A new data-driven customs architecture**

The EUCA, based in Lille, was legally established as of 20 September. The new Authority will strengthen cooperation between Member States' customs authorities by enabling EU-wide risk management and supporting a more consistent response to common threats at our borders. A key task of the EUCA will be to develop the EU Customs Data Hub, which will transform the currently fragmented customs IT systems. The new business-centred approach will bring to life a single EU trade interface for imports to and exports from the EU, as well as for all exchange of information and formalities with customs authorities. The Data Hub will gradually replace existing national customs IT systems, generating savings of close to €2.3 billion per year in operating costs for Member States and €2.58 billion per year in administrative costs for economic operators.

The EU Customs Data Hub will be operational for e-commerce already as of July 2028. For the rest of trade, the Data Hub will be operational as of 2031 at the latest.

Together, the UCC regulation, the Data Hub and the EUCA will support better cooperation between European and national authorities, notably taxation and market surveillance authorities, and provide a mechanism for tackling emergency situations at the border.

### **New rules for e-commerce**

The reform is already delivering where it is more urgently needed, by responding decisively to the influx of low-value e-commerce imports. In December 2025, the EU decided to abolish the outdated €150 customs duty exemption threshold for low-value consignments and to apply instead a

temporary [€3 customs duty](#) from 1 July 2026 until July 2028, following which normal customs duties will be levied. The new UCC regulation also established an EU-wide handling fee for small parcels to cover the increasing costs customs authorities face when processing these low-value goods. The EU will start to apply it from November 2026 with a fixed amount, to be established in a delegated act by the Commission.

## Next steps

With the new UCC publication in the Official Journal, the legislative process is complete. Implementation will now take place progressively, with Member States having 12 months to implement the new rules in full. The EU Customs Authority is expected to start operations in 2027, while the EU Customs Data Hub will become mandatory for e-commerce consignments as of 1 July 2028. The new handling fee is expected to start applying as of November this year.

## Background

The EU Customs Union, founded in 1968, was a milestone for EU integration, providing the foundations for the Single Market, and ensuring the free circulation of goods within the EU.

In today's landscape, customs authorities control billions of consignments annually, with e-commerce fuelling an unprecedented surge in low-value imports. The EU Customs Union needed a major reform to address modern challenges, such as new trade models and growing trade volumes, technological developments, the green transition, the new geopolitical context and security risks.

On 17 May 2023, the Commission put forward proposals for a comprehensive reform, aiming to tackle these challenges by developing a more cohesive, data-driven, and risk-based customs system. This system is also designed to effectively protect its financial and regulatory interests.

## For more information

[Official Journal of the European Union](#)

[Commission welcomes historic agreement to reform EU Customs Union](#)

[Questions and answers on the EU Customs Reform](#)

[Factsheet EU Customs Reform](#)

[EU Customs Reform](#)

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Quote(s):

*"In an increasing complex geopolitical environment, Europe needs a Customs Union fit for today's world. The Customs Reform is therefore not simply a technical update - it is a strategic imperative to safeguard our Single Market, strengthen Europe's competitiveness and economic security, and better protect our citizens. Building on a single entry point for all customs operations and powered by an EU risk management capacity, we ensure that the Customs Union finally assesses and acts as one at the border."*

Maroš Šefčovič, Commissioner for Trade and Economic Security; Interinstitutional Relations and Transparency

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