SCHLAG NEWSLETTER BAUM

**Dear Readers,**

this week, the new Union Customs Code, Regulation (EU) 2026/2108, the core legislation of EU customs law, was published in the Official Journal with 287 new articles. It enters into force immediately.
Nothing planned after work?
Well then ...?

Even though a great deal of nervousness is currently being spread online, on LinkedIn, and above all by the relevant seminar providers, we would like to advise a certain degree of calm. The content of this week's publication is nothing new. The text has been known since March 2026. For the most part, the new regulation will only apply from next year. And, very importantly, the UCC Delegated Act (UCC-DA) and the UCC Implementing Act (UCC-IA),

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Reguvis Akademie in Köln
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which are essential for understanding it, are still missing. Only once they are available can anything be said about procedural changes and concrete effects on business practice. Only the three regulations together, the UCC, the DA and the IA, make up the new customs law. Even the EU Commission does not yet know what the final versions of the DA and IA will look like, as staff there have assured us. We expect them to be published in November of this year.

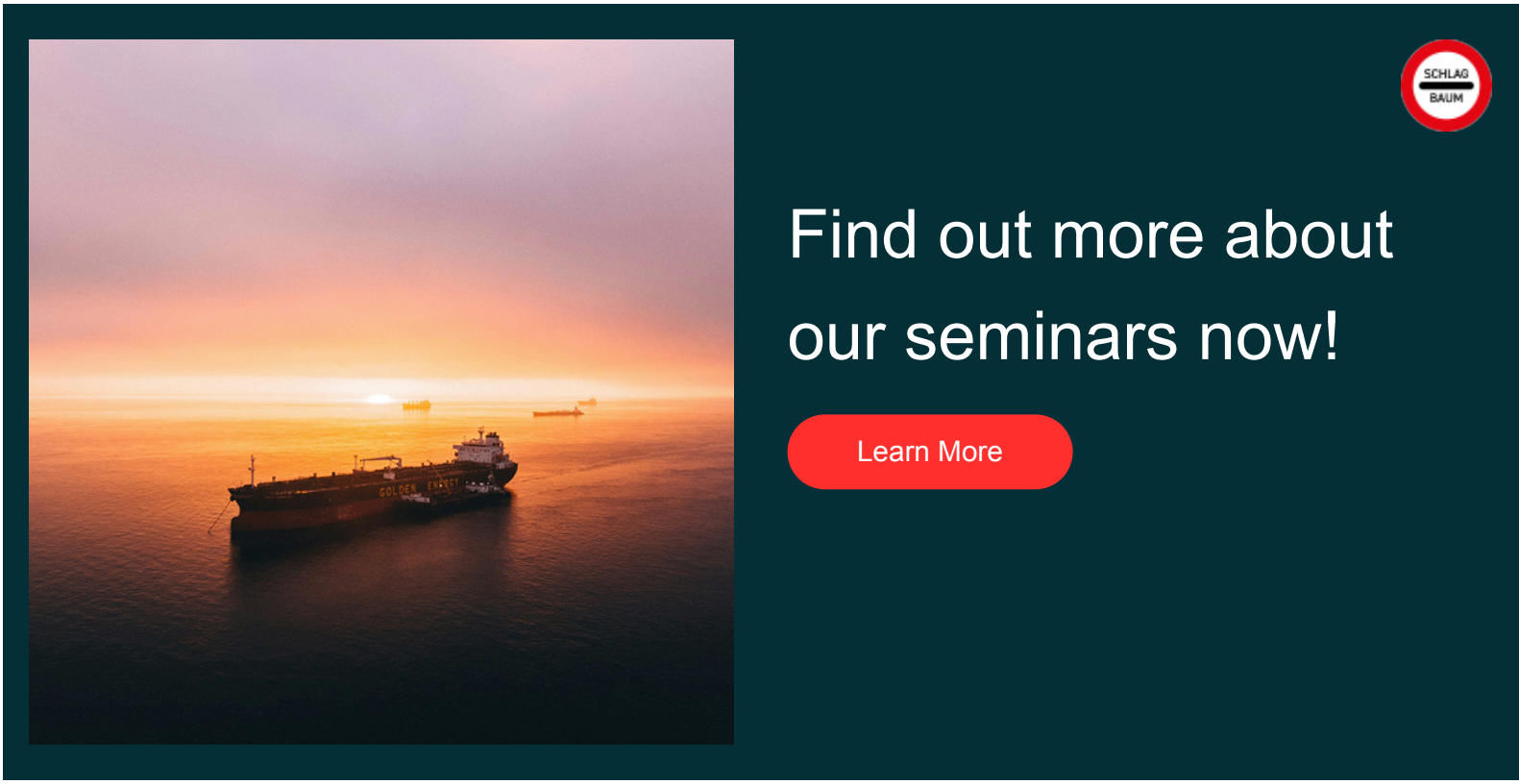
Nevertheless, the publication of the UCC is important because it marks a milestone in the new customs law. Many fundamentally new things are laid down, and above all it shows that the fundamental reform is now coming in the short term. That is why we are dedicating this special newsletter to it: a single article with everything you need to know right now.

If you would like to learn more, we recommend our **Schlagbaum Early Bird Seminar on 29 September 2026**, where we will report on this topic as well as on all other changes at the turn of the year that are already foreseeable, including origin and preferences, export control, sanctions, US law and more. You can find further information **here!**




About Our Seminars

Kind regards,
Your Möllenhoff & Partner




# New Union Customs Code published

The reform of European customs law has long been casting its shadow ahead, and much has already been reported from the ongoing legislative process about what is to come. Now a first step has been taken: "**Regulation (EU) 2026/2108** establishing the Union Customs Code and the European Union Customs Authority" was published in the Official Journal of the EU last Saturday (OJ L of 19 September 2026). The basic framework of future customs law is thus now laid down in law. However, the implementing act and the delegated act, which will give concrete shape to these fundamental rules, are still missing.

In this and upcoming issues of our Schlagbaum newsletter, we would like to take a closer look at this "framework" and ask, from the perspective of businesses: What is relevant?
Today's focus is primarily on providing an overview, in particular of the timelines for the implementation and application of the new law and of the relevant changes.

**1. What applies now?**
"Regulation (EU) 2026/2108 establishing the Union Customs Code and the European Union Customs Authority" entered into force in principle on 20 September 2026, and individual provisions also apply from that date (listed in Art. 287(3)). "By and large", the Regulation applies from 21 September 2027 (Art. 287(2)), and in some parts only from 1 July 2028 (Art. 287(5)).

One rule was brought forward ahead of the customs reform, abolishing the customs duty exemption for low-value consignments under EUR 150: since 1 July 2026, for distance sales consignments sent by post from a third country or declared for import under the IOSS scheme, a flat-rate duty of EUR 3 is payable per item in a consignment. This rule was introduced by Regulation (EU) 2026/382 (see **https://www.ra-moellenhoff.de/zoll/ende-der-150-euro-grenze-was-unternehmen-jetzt-zollrechtlich-pruefen-sollten**).

In addition, customs authorities are soon to levy a handling fee on goods entering the Union territory as part of distance sales. This is set out in more detail in Art. 20 of the new Union Customs Code. Individual paragraphs of this article are already in force. By 29 September 2026, the Commission is to adopt a delegated act setting the amount of the handling fee. The new handling fee will take effect depending on the publication of that act.

The fact that monitoring parcel flows from the relevant third countries has been the central problem for Member State customs authorities in recent years is reflected in the many provisions on distance sales that run through the new Union Customs Code. The new rules are intended to address the problems associated with this type of sale.

**2. What applies in the short and long term?**

The dates from which the EU Customs Data Hub (Data Hub) must be used are now laid down in law:

**From 1 July 2028**
Importers in distance sales and persons who have opted to use the IOSS scheme must use the Customs Data Hub from 1 July 2028 to declare goods for the customs warehousing procedure for distance sales or for release for free circulation. The possibility of operating a customs warehouse for distance sales was included in the new customs law to create an incentive for storing goods in bulk and thus to prevent the mass of individual consignments in future.

**From 1 March 2031**
From 1 March 2031, importers, exporters and holders of a transit procedure may make the information required to place goods under a customs procedure available via the EU Customs Data Hub. However, they may also continue to lodge "conventional" customs declarations.

**From 1 March 2034**
From 1 March 2034, importers, exporters and holders of a transit procedure must use the EU Customs Data-Hub.

**3. What is relevant for businesses?**
The date from which the use of the EU Customs Data Hub becomes mandatory for **all** importers and exporters, March 2034, is therefore still a long way off, leaving plenty of time to prepare.
Just under a year to prepare for the new Union Customs Code rules, however, is not much; everyone knows how quickly a year goes by. The good news: not everything will be new, and proven elements will be retained. The familiar customs procedures, defined in Art. 5(11), remain in place, as does the authorisation of the Authorised Economic Operator (AEO). However, to ensure uniform monitoring across the Member States, a rule is being introduced to ensure that the AEO's compliance with the rules is reviewed every three years.

In addition to the AEO, a **system of verified trusted traders is being created, the so-called Trust & Check traders.** The criteria and conditions for authorisation build on the criteria for AEO status and additionally ensure that the trader is considered **transparent** by the customs authorities. The trader is required to grant the customs

authorities access to its electronic systems, practically in real time. This data is then passed directly to the new Customs Data Hub. This is an EU-wide data hub yet to be established, in which all customs-relevant data will be stored and analysed (using AI) in future. The new EU Customs Authority (EUCA) in Lille will manage this data hub. The data hub does not yet exist. Tenders for IT service providers to build it are currently under way.

Once this new system comes into force, businesses holding this new certificate will also enjoy advantages. It is already known that these businesses are to be able to release goods themselves after arrival, without customs having to inspect them. Controls will then be carried out by the businesses themselves. There are also to be simplifications in the transit procedure and in the area of deferred payment accounts, such as periodic settlement.

In the area of customs valuation law, there are no major changes to report. The binding customs valuation information decision (vZWA decision) will be dealt with together with the other binding information decisions.

A decisive change in the new law is the shift in roles with regard to customs debt liability: under current law, pursuant to Art. 77(3) UCC, the declarant is the **debtor**. In the case of indirect representation, the person represented becomes an additional debtor alongside the representative acting in its own name. Under the new law, the focus is on the **importer**, who is specifically defined in Art. 5(13) of Regulation (EU) 2026/2108. Until now, there has been no definition of the importer in the UCC, the Delegated Regulation or the Implementing Regulation to the UCC. According to this definition, the decisive factor is who decides on bringing the goods from the third country into the Union. The central provision is Art. 183(3), according to which the importer is the debtor. In the case of indirect representation, both the customs representative and the person represented are debtors and are jointly and severally liable for the customs debt. Paragraph 5 of this article provides that this new system will only apply from **1 March 2034**, i.e. from the date on which the use of the EU Customs Data Hub becomes mandatory.

The new binding origin information has been added to the

range of binding information decisions. There is no change in substance, because unilateral changes are not possible anyway under preferential agreements (preferential origin), and in the case of non-preferential origin, the European Commission was already able to amend the rules independetly. The principle that goods originate where they underwent their last, economically justified working or processing in an undertaking equipped for that purpose, Art. 60 UCC (Art. 169 new UCC), remains unchanged. The details are set out in the Delegated Regulation in the form of the list of processing operations, currently Annex 22-01, the new version of which is not yet known. However, we do not expect any surprises. Neither new rules of origin nor new preference calculations will therefore be required. The system for obtaining certificates of origin from the Chambers of Industry and Commerce (IHKs) will not change either, as it was already removed from the UCC rules in the last amendment and has since been governed by the IHKs' own "local" statutory rules, which are not affected here.

The new rules of a delegated act (UCC Delegated Regulation) and an implementing act (UCC Implementing Regulation) have been announced for November/December 2026. These provisions will set out and specify many procedural rules in more detail, both generally for the handling of customs procedures (Implementing Regulation) and specifically for forms and IT (Delegated Regulation). These new rules will certainly also affect your day-to-day practice. Unlike the text of the new UCC itself, now published in the Official Journal, the new Delegated and Implementing Regulations have not become known in advance. The UCC text now published in the Official Journal had already been circulating as a "compromise version" since March 2026. Our contacts with the responsible officials at the EU Commission have revealed that work on the Delegated and Implementing Regulations is still ongoing. We must therefore wait for their publication.

**What this means for your business:**

1. At this point, you should be aware that there is a new customs law that changes questions of customs debt, representation and procedural rules. The rules on the customs tariff, customs value and customs procedures remain, as far as can be seen, largely untouched.
2. Logistics has been directly affected (since the summer), particularly with regard to the rules for low-value consignments.

3. In addition to the AEO, there will be the "even better" Trust & Check trader certificate. This will bring further advantages in customs clearance. Once the rules are fully known, you should decide whether upgrading to Trust & Check trader status would be helpful for you. It will certainly also involve further obligations, in particular further requirements regarding your data (keyword: the "transparent trader"). You will need to assess whether the certificate is worthwhile for you. Obtaining it will involve considerable effort; we expect details on this in the new UCC Delegated Regulation or UCC Implementing Regulation.
4. The new customs law relies heavily on (automated) risk analysis. For this purpose, a central data hub is being set up at the newly established customs authority in Lille, in which all customs data from across the EU will be analysed by the authorities involved. It will therefore be all the more important for businesses to optimise their customs processes, as even greater emphasis will be placed on this in future, and errors in customs declarations will have much more serious negative consequences as a result of IT-based risk analysis and EU-wide cross-checks. Optimising this on the business side is likely to be one of the key tasks, if not the key task, arising directly from the publication of the new customs law. We will be happy to support you with process checks, risk analyses and advice on the level of customs compliance measures you individually need.

Businesses therefore still have plenty of time to prepare for this admittedly quite far-reaching change of system. We will examine individual aspects of the reform in more detail in upcoming issues of the Schlagbaum newsletter and will, of course, keep you informed once the new UCC Delegated Regulation and the new UCC Implementing Regulation are available, from which concrete procedural changes can then be derived.

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