

EU CUSTOMS REFORM

New Union Customs Code

It's Time to Unlock the Full Potential of the Customs Union

 Agreed: 26 March 2026

 European Commission · European Parliament · Member States

Why Do We Need a Customs Reform?

On 26 March 2026, EU Member States and the European Parliament agreed on the **most ambitious overhaul of the EU customs framework in decades** – proposed by the European Commission in May 2023 to address today's challenges.



Increased volumes of e-commerce

5.9 billion low-value items entered the EU in 2025 – customs systems were not built for this scale



Geopolitical pressures

Sanctions enforcement, pandemics (COVID-19), and emergencies demand a faster and more coordinated response



Complex customs procedures

Burdensome requirements for traders and authorities alike – inefficient and time-consuming processes



Fragmentation across the EU

27 national customs authorities operating 111 separate IT systems – no single EU-wide overview



Goal: Boosting competitiveness, strengthening economic security, and modernising customs for the 21st century

The Three Pillars of the Customs Reform

A comprehensive, structural overhaul of how the EU manages its external borders, data, and trade relationships



Pillar 1

EU Customs Authority

Central supervision & shared risk management
— based in Lille, France



Pillar 2

EU Customs Data Hub

Single data entry point
replacing 111 national IT systems



Pillar 3

A Modern Approach to E-Commerce

New rules for low-value imports and online platforms

One External Border · Central Supervision · Shared Risk Management

EU Customs Authority

A new central EU body replacing fragmented national approaches – unifying expertise and operational capacity across all 27 Member States



Located in Lille, France

Strategically placed at the heart of EU cross-border trade, serving as the operational seat of the new Authority



Pools Expertise & Knowledge

Concentrates specialised customs knowledge from across all Member States, fostering best practice and shared learning



Risk Analysis at EU Level

Centralised risk management ensures threats are identified and acted upon uniformly, closing loopholes at individual border points



Coordinated Customs Approach

Harmonised supervision replacing 27 divergent national customs procedures – EU customs ready to act as one unified force

EU Customs Data Hub

A smarter, data-driven approach to customs checks – a single digital platform replacing 111 fragmented national IT systems with one unified EU entry point



Single Data Entry Point

Traders submit data only once
– no duplication across
Member States



Better Information Sharing

Real-time data access for all
customs authorities across the
EU simultaneously



360° Supervision

Complete end-to-end view of
trade flows across imports and
exports



Faster Risk Management

Quicker identification and
response to suspicious
consignments and threats



Trusted Trader Clearance

Quicker & simpler clearance for
Authorised Economic Operators
(AEO)



Simplified Processes

Stronger partnership with
businesses – single point of
data collection and control

A Modern Approach to E-Commerce

Addressing the explosion of low-value parcels – 5.9 billion items entered the EU in 2025 – with a fair, enforceable and level-playing-field framework



€150 Threshold Removed

The long-standing €150 customs duty exemption for low-value parcels is abolished – all imports now subject to customs duties



€3 Flat Rate (Temporary)

A temporary €3 customs duty per low-value parcel item will apply – a proportionate transitional measure during the reform roll-out



Online Platforms as "Importers"

Online platforms become "importers for distance sales", making them directly responsible for ensuring compliance with EU rules and product standards



Handling Fee Introduced

A handling fee to cover rising operational costs for customs authorities – ensuring the system is sustainably resourced for the long term

Reform Timeline

Key implementation milestones from 2026 through 2034

2026

EU Customs Authority established in Lille, France

Central supervisory body becomes operational

2026

€3 customs duty per item on low-value imports

Replaces the abolished €150 duty-free threshold for parcels

2026

Handling fee to support customs authorities

Covers rising operational costs of managing increased trade volumes

2028

EU Customs Data Hub launches for e-commerce

Digital hub goes live for all e-commerce import and export flows

2031

Voluntary use of the Data Hub

All traders may voluntarily connect to and use the EU Customs Data Hub

2034

Data Hub becomes mandatory for all traders

Single mandatory EU customs entry point fully operational – the customs union acts as one