

Customs watch — Week of 14 to 20 September 2026

Edition of 21 September 2026, updated on 22 September 2026

European Union

The new Union Customs Code has entered into force — 19-20/09/2026 [High]

Regulation (EU) 2026/2108 of the European Parliament and of the Council of 16 September 2026 establishes the new Union Customs Code and creates the European Union Customs Authority. It was published in the Official Journal of 19 September 2026 (OJ L, 2026/2108) and entered into force on 20 September 2026. It repeals Regulation (EU) No 952/2013. Some provisions apply from entry into force; general application of the new code is set for 21 September 2027. The text designates e-commerce platforms and sellers as importers responsible for customs formalities and the payment of duties, and creates the Trust and Check trader status. The implementation timeline provides for the Customs Authority to start operating on 1 January 2028, mandatory use of the customs Data Hub for e-commerce on 1 July 2028, voluntary use by other importers from 2031, full operational capacity on 31 December 2032 and mandatory use for all movements of goods on 1 March 2034. The handling fee applicable to e-commerce consignments must be collected by 1 November 2026 at the latest. [Read more](#)

What this means: The governing legal basis changes. All procedure notes, general terms and working documents citing Regulation (EU) No 952/2013 will need to be requalified before general application on 21 September 2027. Clients active in e-commerce should be informed first: the handling fee is due by 1 November 2026 at the latest.

Update of the dual-use items control list — 14/09/2026 [Monitor]

On 14 September 2026 the Commission adopted delegated regulation C(2026) 6323 amending Annex I to Regulation (EU) 2021/821 on dual-use items. The amendments concern, among others, semiconductor manufacturing equipment, advanced computing integrated circuits, ceramic composites and additive manufacturing equipment for energetic materials. The text is subject to a two-month scrutiny period by the European Parliament and the Council before publication and entry into force. [Read more](#)

What this means: Export-control classifications established for clients in the technology and industrial sectors will need review once the final text is published, expected within two to three months.

Extension of the Ukraine-related asset-freeze regime — 15/09/2026 [Monitor]

Council Decision (CFSP) 2026/2103 of 15 September 2026 amends Decision 2014/145/CFSP and extends by one week, until 22 September 2026, the asset-freeze regime applicable to certain persons and entities. This is a technical extension, with no change to the content of the lists. [Read more](#)

What this means: No immediate action. The short deadline suggests a substantive decision shortly: sanctions screening for affected clients should be re-checked after 22 September.

AEO & Trust and Check

AEO status is retained and forms the basis of the Trust and Check trader — 19-20/09/2026 [High]

Regulation (EU) 2026/2108 retains the Authorised Economic Operator (AEO) status and creates, in addition, the Trust and Check trader status. Recital 18 of the regulation states that the criteria and conditions for the Trust and Check status build on the AEO criteria, adding a transparency requirement: the operator grants customs authorities access to its electronic systems recording its compliance and the movement of its goods, such access remaining proportionate and strictly necessary. In return, the Trust and Check trader may obtain release of goods on behalf of the customs authorities without their active intervention, as well as deferral of payment of the customs debt. The status is refused to persons who have committed serious or repeated infringements of the legislation applied by the customs authorities. Recital 17 introduces an obligation for customs authorities to monitor compliance with the criteria at least every three years. The Council confirmed on 26 March 2026 that companies not eligible for Trust and Check would continue to benefit from the existing simplifications attached to AEO status. The removal of AEO, which featured in the Commission's original 2023 proposal, was not retained. [Read more](#)

What this means: No immediate action is required for clients holding an AEO authorisation: the status is not being discontinued. Ongoing applications and reassessments continue on the basis of the current AEO criteria. The three-yearly compliance monitoring should, however, be built into file follow-up.

Migration arrangements toward Trust and Check have not yet been published — 22/09/2026 [Monitor]

The transitional provisions applicable to existing AEO authorisations — reassessment, transition period, validity of current authorisations — do not appear in the material published to date. The date from which the Trust and Check trader status can actually be applied for is not specified: the general framework of the new code applies from 21 September 2027, and the benefit of a single customs interlocutor across the Union is announced for 2032. The Commission's AEO documentary pages are unchanged: the AEO Guidelines remain under reference TAXUD/B2/047/2011 – Rev.6 with their four annexes (self-assessment questionnaire, threats and risks with the AEO COMPACT model, security declaration, examples of information to be shared), and guidance document TAXUD/A3/002/2026 of 31 March 2026 has not been revised. As at 22 September 2026, the Commission's "Authorised Economic Operator", "Union Customs Code" and "EU Customs Reform" pages mention neither Regulation (EU) 2026/2108 nor the Trust and Check status, and still refer to Regulation (EU) No 952/2013. [Read more](#)

What this means: The AEO Guidelines Rev.6 remain the applicable reference for audits and ongoing files. Internal notes referring to them should be dated, as an update of the Commission's documentation is expected. The most integrated clients, natural candidates for Trust and Check, can already map the electronic systems to which customs access will have to be granted.

Belgium

Steel: proof of the country of melting and pouring required on import — 17/09/2026 [High]

Implementing Regulation (EU) 2026/1963, published on 31 August 2026 and applicable from 1 October 2026, sets out how the country of melting and first pouring must be evidenced for steel imports. The Mill Test Certificate, stating the country and the heat number, is the primary evidence document; other documents (invoices, delivery notes, quality certificates) may supplement it where it is incomplete. TARIC codes Y376 to Y387 identify the country and certificate codes C131 to C139 the type of document. A transitional period, during which broader documentation is accepted, runs until 30 September 2027; a stricter regime applies from 1 October 2027. Any import for which the evidence is not properly established is refused. [Read more](#)

What this means: Short deadline: steel-importing clients must gather mill test certificates and check heat-number availability with their suppliers before 1 October 2026. Clearance procedures should be updated to include the TARIC and certificate codes.

France

New instruction on monitoring the exit of goods (AES) — 14/09/2026 [High]

French Customs Official Bulletin no. 7692 publishes administrative decision 26-079 on monitoring the exit of goods under the Automated Export System (AES/ECS). It repeals and replaces decision 26-001 and has applied since 14 September 2026. A full technical instruction, setting out the updated exit monitoring procedures, is attached to the bulletin. The text concerns all operators exporting from France. [Read more](#)

What this means: Export discharge procedures for clients operating from France should be checked against the new instruction. As the text already applies, any gap identified must be corrected without delay.

Netherlands

DECO: digital dossier for e-commerce declarations — 19/09/2026 [Medium]

Since 19 September 2026, businesses can upload their documents directly into the DECO platform, used for e-commerce declarations, instead of sending them by e-mail. [Read more](#)

What this means: The route for submitting supporting documents for clients filing in DECO should be adapted; the e-mail channel is no longer intended to be used.

ICS2: new stop-word list — 18/09/2026 [Medium]

Dutch Customs published a new ICS2 stop-word list, available in the CIRCABC library. The announcement gives neither an effective date nor details of the changes made. [Read more](#)

What this means: Goods descriptions used in clients' ICS2 declarations should be checked against the updated list to avoid rejections.

CERTEX: mandatory document checks from 31 October 2026 — 17/09/2026 [Monitor]

Dutch Customs is reminding operators of two online information sessions on CERTEX, the system automating the control of non-customs formalities, on 24 September and 1 October 2026. From 31 October 2026, document checks become mandatory for simplified declarations covering, among others, cultural goods, fluorinated gases, CBAM, certificates of inspection for organic products and certain CHED. [Read more](#)

What this means: Clients subject to CBAM or to non-customs formalities in the Netherlands must be ready by 31 October 2026. Both information sessions are useful for framing the use cases.

Update of the national dossier on the new customs code — 16/09/2026 [Monitor]

Dutch Customs has updated its dossier on the new Union Customs Code. It recalls entry into force on the day following publication of the European regulation and sets out the national milestones: product identification in e-commerce on 1 November 2026, application of most of the new code in 2027, Data Hub mandatory for e-commerce on 1 July 2028 and for all businesses on 1 March 2034. [Read more](#)

What this means: A useful source for clients operating in the Netherlands: it gives the national reading of the European timeline, more operational than the text of the regulation itself.

Luxembourg

No significant developments this week.

Key takeaways this week

- The new Union Customs Code, Regulation (EU) 2026/2108, has been in force since 20 September 2026 and repeals Regulation (EU) No 952/2013. Its general application is set for 21 September 2027.
- Authorised Economic Operator status is retained. Trust and Check trader is an additional status, built on the AEO criteria and coupled with customs access to the operator's electronic systems.
- The transitional provisions applicable to existing AEO authorisations and the date on which Trust and Check applications open have not yet been published.
- Steel imports require, from 1 October 2026, proof of the country of melting and first pouring, evidenced by the mill test certificate.
- France replaced its instruction on monitoring the exit of goods under the Automated Export System on 14 September 2026.
- The Netherlands opened the DECO digital dossier on 19 September 2026 and will make CERTEX document checks mandatory on 31 October 2026.

Key dates ahead

- **1 October 2026** — Proof of the country of melting and pouring required for steel imports.
- **31 October 2026** — Netherlands: mandatory document checks via CERTEX, including CBAM.
- **1 November 2026** — Collection of the handling fee on e-commerce consignments.
- **21 September 2027** — General application of the new Union Customs Code.
- **30 September 2027** — End of the transitional period on proof of the country of melting and pouring.
- **1 January 2028** — The European Union Customs Authority starts operating.
- **1 July 2028** — Customs Data Hub mandatory for e-commerce.
- **2031 to 2034** — Data Hub: voluntary use from 2031, full capacity on 31 December 2032, general obligation on 1 March 2034.

Customs Conform IT — Weekly customs watch. Sources: Council of the EU, DG TAXUD, European Commission, EUR-Lex, Belgian FPS Finance and NAFORNA, French Customs (DGDDI), Dutch Customs, Luxembourg Customs (ADA). Information provided for indicative purposes; please refer to the official texts.

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