

Customs watch

Week of 21 to 27 September 2026

Selected EU, Belgian, French, Dutch and Luxembourg customs regulatory developments over the past 7 days. A Customs Conform IT publication.

European Union

Entry into force of the Union Customs Code and the European Union Customs Authority (EUCA)

21/09/2026 [High]

Regulation (EU) 2026/2108 of the European Parliament and of the Council of 16 September 2026 establishing the Union Customs Code and the European Union Customs Authority (EUCA), repealing Regulation (EU) No 952/2013, was published in the Official Journal (OJ L, 2026/2108) on 19 September 2026 and entered into force on 20 September 2026. On 21 September 2026, the European Commission published a communication marking the start of the phased implementation of the reform. General application of the new rules remains set for 21 September 2027; the e-commerce Data Hub provisions will apply from 1 July 2028. [Read more](#)

What this means: The legal transition is confirmed. Transitional provisions for ongoing AEO authorisations and the timeline for opening Trust and Check trader applications have not yet been published (see the AEO & Trust and Check chapter): continue monitoring delegated/implementing acts and the TAXUD pages.

Processing fee for extra-EU e-commerce set at EUR 2 per consignment 22/09/2026 [High]

The amount of the Union handling fee applicable to low-value consignments from extra-EU e-commerce, provided for by Regulation (EU) 2026/2108, has been set at EUR 2 per consignment. The fee will apply from 1 November 2026. [Read more](#)

What this means: Quantify the impact of this fee for clients running extra-EU B2C flows and check its integration into customs declarations from 1 November 2026.

Also of note: Anti-dumping investigations opened into [acetylsalicylic acid \(aspirin\) originating in China](#) (23/09) and [cellulose ethers originating in China and South Korea](#) (24/09); [provisional safeguard measures on grain-oriented electrical steel](#) adopted by the Commission on 18 September 2026 entered into application on 25 September 2026.

AEO & Trust and Check

Partial update of TAXUD reform pages — AEO status unchanged 28/09/2026 [High]

The European Commission's "EU Customs Reform" page (taxation-customs.ec.europa.eu) now references Regulation (EU) 2026/2108 as the basic regulation and presents the reform as adopted and in force. The "Authorised Economic Operator" pages (including its "Legislation and management instruments" sub-page) and the "Union Customs Code" page have not been updated as of this date: they still cite only Regulation (EU) No 952/2013 as the legal basis. The AEO Guidelines remain at reference TAXUD/B2/047/2011 – Rev.6 (11/03/2016), with its four annexes unchanged (Self-Assessment Questionnaire (SAQ); Threats/Risks and AEO COMPACT; Security Declaration template; examples of information to be shared). Transitional provisions for ongoing AEO authorisations and the timeline for opening Trust and Check trader applications remain unpublished. [Read more](#)

What this means: Clients' AEO status continues to be managed under current rules, with no new action required at this stage; continue the weekly watch on the AEO and UCC pages to anticipate publication of the transitional provisions, a priority open item for several weeks now.

Belgium

Publication of the new Union Customs Code — relayed by NAFORNA 21/09/2026 [Medium]

NAFORNA, the consultation platform between the Belgian Customs and Excise Administration (FPS Finance) and the private sector, relayed on 21 September 2026 the publication of Regulation (EU) 2026/2108 in the Official

Journal of 19 September 2026, presenting the reform's three pillars: the creation of the European Union Customs Authority (EUCA), the phased rollout of the EU Customs Data Hub, and new e-commerce rules (see also the European Union chapter). [Read more](#)

What this means: Check that client communication in Belgium is aligned with the implementation timeline announced at EU level.

Automated F-Gas/ODS certificate checks activated in IDMS and AES 22/09/2026 **[High]**

From 1 October 2026, the IDMS system will automatically validate declared F-Gas certificates via EU-CSW-CERTEX (registration code, net quantities, CO₂-equivalent data); customs declarations cannot be lodged if CERTEX validation fails. The AES system will in parallel check declared F-Gas and ozone-depleting substance (ODS) quantities against the quantities authorised under the relevant permits. [Read more](#)

What this means: Before 1 October 2026, check that clients handling F-Gas or ODS flows have their certificates correctly registered in CERTEX, to avoid customs declarations being blocked.

France

French Customs communication on the entry into force of the EU customs reform 21/09/2026 **[Medium]**

On 21 September 2026, French Customs (DGDDI) published a news item presenting the new stage entered by the European customs union, a pillar of the single market since 1968, following the entry into force of Regulation (EU) 2026/2108. [Read more](#)

What this means: Align French client communication with the implementation timeline published at EU level.

Netherlands

Import ban on goods from unlawful Israeli settlements 22/09/2026 **[High]**

Since 22 September 2026, the Netherlands has prohibited the import and transit of goods originating from Israeli settlements considered unlawful under international law, based on a postal-code list drawn up at EU level identifying the areas concerned. The ban applies to both commercial consignments and travellers' personal belongings. [Read more](#)

What this means: Check the precise origin (location/postal code) of goods from Israel or the occupied Palestinian territories in affected client files before customs clearance.

Also of note: From 1 October 2026, Dutch Customs applies an [origin-documentation requirement for certain steel products](#) under the EU safeguard measures (22/09).

Luxembourg

No significant developments this week.

Key takeaways this week

- Regulation (EU) 2026/2108 establishing the new Union Customs Code and the European Union Customs Authority (EUCA) entered into force on 20 September 2026; the Commission communicated on 21 September on the launch of the reform's phased implementation.
- The processing fee for extra-EU e-commerce has been set at EUR 2 per consignment, applicable from 1 November 2026.
- The TAXUD "EU Customs Reform" page now references Regulation 2026/2108; the AEO and Union Customs Code pages still rely on Regulation 952/2013, and the AEO transitional provisions and Trust and Check timeline remain unpublished.
- In Belgium, IDMS and AES will activate automated CERTEX checks for F-Gas/ODS certificates on 1 October 2026.

- The Netherlands has banned, since 22 September 2026, imports of goods from unlawful Israeli settlements.
- The European Commission opened two new anti-dumping investigations (acetylsalicylic acid originating in China; cellulose ethers originating in China and South Korea).

Key dates ahead

- **01/10/2026** : activation of automated CERTEX checks for F-Gas/ODS certificates in IDMS and AES (Belgium); entry into force of the origin-documentation requirement for certain steel products (Netherlands).
- **01/11/2026** : entry into application of the EUR 2 processing fee per consignment for extra-EU e-commerce (EU).
- **30/12/2026** : main obligations under the Deforestation Regulation (EUDR, Regulation (EU) 2023/1115) apply to large and medium-sized operators, per the timeline set by Regulation (EU) 2025/2650.
- **21/09/2027** : general application of the new Union Customs Code (Regulation (EU) 2026/2108).

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