

Customs Watch — Week of 05/10/2026 to 11/10/2026

Week of Monday 5 to Sunday 11 October 2026

European Union

Union handling fee (EUR 2): customs guidance updated 08/10/2026 [High]

The Commission has updated its guidance on the flat EUR 3 customs duty (version of 05/10/2026) to include the Union handling fee. The fee is fixed at EUR 2 per item, is not time-limited and is non-refundable once the customs declaration is accepted. It applies to distance sales of imported goods, including consignments above EUR 150. The declarant is the debtor (IOSS holder or its indirect representative, then the Special Arrangements user, then the importer's indirect representative; the consumer acts only as a residual option). From 01/11/2026, TARIC code Y126 must be entered in the Additional Reference Type data element (12 04 002 000) of H1, H6 and H7 declarations; declaring it automatically triggers the fee. The EUR 2 amount stems from a delegated act that was still under scrutiny when the document was written.

<https://taxation-customs.ec.europa.eu/document/download/053e5b4e-f0be-4f20-9a23-3e3b659a6676...>

What this means: Clients active in e-commerce must configure code Y126 in their H1/H6/H7 flows before 01/11/2026 and identify who acts as declarant (IOSS, Special Arrangements, indirect representative). The final amount remains to be confirmed.

CBAM: Q3 2026 certificate price published 05/10/2026 [Medium]

The Commission has published the CBAM certificate price for Q3 2026. It is calculated in the first calendar week after the end of each quarter, based on public EU ETS auction data.

<https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism/price-cbam-certific...>

What this means: The price is the reference for quantifying CBAM exposure of clients importing covered goods; include it in cost simulations.

Sanctions: extension of measures against Russia's hybrid activities 08/10/2026 [Monitor]

The Council has extended by one year, until 09/10/2027, the restrictive measures targeting those responsible for Russia's destabilising actions, including foreign information manipulation and interference. The framework, set up on 08/10/2024, covers 80 individuals and 20 entities: asset freeze, prohibition on making funds available, and a ban on entering or transiting EU territory.

<https://www.consilium.europa.eu/en/press/press-releases/2026/10/08/russia-s-hybrid-activitie...>

What this means: Counterparty screening is unchanged; this release announces no new listings.

Sanctions: extension of the Nicaragua regime 09/10/2026 [Monitor]

The Council has extended by one year, until 15/10/2027, the restrictive measures concerning Nicaragua (Council Decision (CFSP) 2019/1720): 21 persons and 3 entities are covered, with asset freeze, prohibition on making funds available, and a ban on entering or transiting EU territory.

<https://www.consilium.europa.eu/en/press/press-releases/2026/10/09/nicaragua-council-extends...>

What this means: No change to counterparty screening; regime renewed unchanged in this release.

EU list of non-cooperative tax jurisdictions updated 09/10/2026 [Monitor]

The Council has updated the EU list of non-cooperative jurisdictions for tax purposes: Panama and Viet Nam are removed and the list now comprises 8 jurisdictions.

<https://www.consilium.europa.eu/en/press/press-releases/2026/10/09/taxation-council-updates-...>

What this means: Tax background information; no direct customs effect.

VAT: proposal to extend anti-fraud tools until June 2030 09/10/2026 [Monitor]

On 01/10/2026 the Commission adopted a proposal for a Council Directive amending Directive 2006/112/EC to extend until 30/06/2030 the optional reverse charge mechanism and the quick reaction mechanism against VAT fraud. The proposal is now before the Council.

<https://taxation-customs.ec.europa.eu/news/commission-proposes-extending-key-anti-vat-fraud-...>

What this means: No immediate effect; follow adoption by the Council for clients concerned by reverse charge.

Customs Watch — Week of 05/10/2026 to 11/10/2026

Week of Monday 5 to Sunday 11 October 2026

AEO & Trust and Check

TAXUD documentation pages: the "EU Customs Reform" page now references Regulation (EU) 2026/2108
12/10/2026 (check) [Medium]

The DG TAXUD "EU Customs Reform" page now cites Regulation (EU) 2026/2108 as the "Basic Regulation" of the new Union Customs Code. It gives no transitional provisions for existing AEO authorisations and no opening date for Trust and Check applications. It states that a review will take place two years after the Data Hub becomes operational to assess whether the self-release possibility can be extended to all traders. It recalls the Data Hub milestones (e-commerce 2028, voluntary 2031, mandatory 2034) and application of the handling fee by 01/11/2026 at the latest. No last-update date is displayed. The "Authorised Economic Operator" and "Union Customs Code" pages do not mention Regulation (EU) 2026/2108; the "Legislation and management instruments" page still lists Regulation 952/2013, Regulations 2015/2446 and 2015/2447, the AEO Guidelines with their four annexes and the guidance on suspicious activities, with no new document and no revision above Rev.6. The transitional provisions applicable to existing AEO authorisations and the opening date for Trust and Check applications have not yet been published.

https://taxation-customs.ec.europa.eu/customs/eu-customs-reform_en

What this means: Clients' AEO authorisations remain governed by the current framework; no migration action is possible until the transitional provisions are published. This point is to be checked every week.

AEO BASELINE TO UPDATE: TAXUD "EU Customs Reform" page (reference to Regulation (EU) 2026/2108 observed on 12/10/2026); AEO Guidelines Rev.6 and guidance TAXUD/A3/002/2026 unchanged.

Belgium

EUDR: TARIC certificate codes to be declared from 30/12/2026 09/10/2026 [High]

NAFORNA relays the Commission's publication of the TARIC certificate codes to be stated on customs declarations under the EUDR from 30/12/2026. Type C codes (C716, C717, C718, C720, C725): in data element 1203002000, with the document reference in data element 1203001000. Type Y codes (Y129, Y132, Y133, Y141, Y142, Y187, Y188, Y190, Y191, Y196): in data element 1204002000. With C718, the conventional due diligence statement (DDS) reference is 99EU9999999999; with C720 or C725, if a conventional reference is given, it is 22EU2222222222. Import declarations for free circulation and export declarations, including B2C, must carry a DDS or a simplified declaration. The regulation applies from 30/12/2026 to large and medium-sized operators and from 30/06/2027 to micro and small operators. The competent authority in Belgium is the FPS Health, Food Chain Safety and Environment; the AAD&A supervises the statement of the DDS reference or simplified declaration and may suspend release or refuse free circulation or export.

<https://www.naforna.be/nl/nieuws/9102026-eudr-verordening-tegen-ontbossing-en-bosdegradatie-...>

What this means: Clients importing or exporting EUDR products must adapt their declarations (C/Y codes, DDS reference) before 30/12/2026; check operator size to determine the applicable date.

MASP / IDMS: reinforced checks on ozone-depleting substances 09/10/2026 [High]

From 15/10/2026, the IDMS application automatically verifies certificates for ozone-depleting substances (ODS) against the EU CSW-CERTEX system. The checks follow European regulation and aim to ensure compliance with licensing and reporting obligations. Declaration guidance is available on the website of the General Administration of Customs and Excise.

<https://www.naforna.be/nl/nieuws/9102026-masp-controles-op-ods-idms>

What this means: Files of clients importing ODS or related products must have valid, correctly referenced certificates by 15/10/2026, failing which the declaration may be blocked.

France

No significant developments this week.

Customs Watch — Week of 05/10/2026 to 11/10/2026

Week of Monday 5 to Sunday 11 October 2026

Netherlands

CERTEX: status and timeline of next steps 07/10/2026 [Medium]

Dutch Customs has been rolling out CERTEX in stages since 2025: eleven non-customs formalities are connected. The system checks ozone-depleting substances, fluorinated greenhouse gases and CBAM on import and/or export, and checks on import only cultural goods, live animals, biological goods, non-animal food and feed, plant products and animal products. From 31/10/2026, CERTEX also checks customs warehousing declarations and simplified declarations. From 12/12/2026, it checks registration in the declarant's administration (IIAA). Statutory connection deadlines: CATCH (fisheries) 10/01/2028; ELAN-L1 (agricultural permits) 06/10/2028; Waste Shipment Regulation 21/06/2029; EUDR 01/12/2029. Further connections are planned from 2027.

<https://www.douane.nl/stand-van-zaken-en-toekomstblik-certex/>

What this means: Clients declaring in the Netherlands should anticipate CERTEX checks on warehousing and simplified declarations from 31/10/2026.

Luxembourg

No significant developments this week.

Key takeaways this week

- Union handling fee of EUR 2: TARIC code Y126 to be declared from 01/11/2026 on H1, H6 and H7 declarations; the amount stems from a delegated act still under scrutiny.
- AEO: the TAXUD "EU Customs Reform" page now references Regulation (EU) 2026/2108; the transitional provisions for AEO authorisations and the opening date for Trust and Check applications have not yet been published.
- Belgium: ODS checks in IDMS from 15/10/2026; EUDR TARIC certificate codes to be declared from 30/12/2026.
- Netherlands: CERTEX extended to customs warehousing and simplified declarations on 31/10/2026, then to IIAA registration on 12/12/2026.
- Sanctions: Russia (hybrid activities) and Nicaragua regimes extended by one year; Q3 2026 CBAM certificate price published.

Key dates ahead

- **15/10/2026** — ODS checks in IDMS (Belgium)
- **31/10/2026** — CERTEX: customs warehousing and simplified declarations (Netherlands)
- **01/11/2026** — Union handling fee (EUR 2) and TARIC code Y126; latest date for the e-commerce processing fee
- **12/12/2026** — CERTEX: IIAA registration (Netherlands)
- **30/12/2026** — EUDR TARIC certificate codes; EUDR applies to large and medium-sized operators
- **30/06/2027** — EUDR applies to micro and small operators
- **21/09/2027** — general application of Regulation (EU) 2026/2108
- **01/01/2028** — EUCA operational