



Shape the future
with confidence

September 2026

Indirect Tax Alert



New Union Customs Code – Regulation (EU) 2026/2108

The better the question. The better the answer. The better the world works.

On 19 September 2026, Regulation (EU) 2026/2108 was published in the Official Journal of the EU, establishing the new Union Customs Code and providing for the gradual repeal of the current framework. The reform represents the most significant overhaul of the EU customs framework in decades and is built around three (3) core pillars: (i) a new model of cooperation between customs authorities and businesses; (ii) a smarter approach to customs checks; and (iii) a new framework for e-commerce. Although the Regulation entered into force on 20 September 2026, the vast majority of its provisions will apply from 21 September 2027, marking the start of the gradual transition to the EU's new customs regulatory framework.

The key features of the reform are summarized below:

EU Customs Authority

- From 20 September 2026, the gradual establishment and organizational development of the new EU Customs Authority, headquartered in Lille, France, has commenced. The Authority is expected to become the central coordinating body for national customs authorities.
- The new Authority is expected to enhance the harmonization of customs practices across Member States through common risk analyses, coordinated controls, and coordinated management of customs crises.

EU Customs Data Hub

- During the period 2028-2034, the EU Customs Data Hub will be progressively developed, bringing customs-related data of economic operators into a single digital environment. This is arguably the most innovative element of the reform, as existing national customs systems will gradually be phased out.
- The use of shared data, enhanced system interoperability, and advanced risk-analysis tools is expected to fundamentally transform the way businesses interact with customs authorities.

- From 1 March 2031, use of the EU Customs Data Hub will be voluntary, while from 1 March 2034 it will become mandatory for all economic operators when placing goods under customs procedures.

New definition of importer

- From 21 September 2027, a formal definition of “importer” will be introduced for the first time in the Union Customs Code, aiming to provide greater legal certainty regarding the person responsible towards customs authorities.
- The importer’s responsibilities will extend beyond core customs obligations (e.g., customs declarations, payment of duties, record-keeping, etc.) and will also encompass compliance with other EU legislation enforced by customs authorities, such as the Carbon Border Adjustment Mechanism (“CBAM”), the EU Deforestation Regulation (“EUDR”), and other product-related regulatory requirements.

Indirect customs representation

- From 21 September 2027, the role and liability of the indirect customs representative will be significantly expanded.
- In cases where the importer is established outside the EU and the appointment of an indirect customs representative is required, that representative will become the sole importer and will assume all applicable compliance obligations.
- This development is expected to have a significant impact on the relationship between businesses and customs representatives, particularly regarding contractual arrangements, allocation of responsibilities, data collection requirements, and service costs.

Authorized Economic Operators (“AEOs”) and “Trust and Check” Traders

- The Authorized Economic Operator (“AEO”) status will be retained, while enhanced requirements for continuous compliance monitoring will apply, including regular reassessments at least every three years.
- From 21 September 2027, the new “Trust and Check” Trader status will be introduced, with certain related simplifications becoming available from 1 July 2028.
- The new scheme is expected to become the cornerstone of the future partnership model between businesses and customs authorities, providing significant facilitations to operators demonstrating a high level of transparency and compliance.

E-commerce and distance sales

- From 21 September 2027, the concept of the “importer for distance sales” will be introduced, shifting compliance responsibilities from final consumers to business operators involved in the e-commerce supply chain.
- Subject to specific conditions, suppliers and electronic platforms may themselves qualify as importers and assume the corresponding customs and regulatory compliance obligations.

- From 1 July 2028, the use of the EU Customs Data Hub will become mandatory for e-commerce imports.
- The reform is expected to significantly affect e-commerce business models, particularly regarding data management, supply-chain monitoring and compliance obligations.

EU handling fee and new penalty framework

- A new EU handling fee will be introduced for goods released for free circulation in the context of distance sales, becoming applicable ten (10) days after the entry into force of the relevant Delegated Act adopted by the European Commission (expected within November 2026).
- In parallel, a harmonized penalty framework will be introduced for systematic infringements in the e-commerce sector, including both monetary penalties and restrictions on access to specific customs simplifications and procedures.

Indicative actions for businesses

In light of the above developments, businesses should assess in a timely manner:

- The impact of the reform on their existing business and operating model.
- The adequacy of existing systems, processes, and data-governance frameworks, given the transition to a highly interconnected customs environment.
- Existing contractual arrangements with suppliers, customers and customs representatives, in order to ensure a clear allocation of responsibilities and compliance with the new requirements.
- The strategic use of “AEO” and “Trust and Check” Trader status, both of which are expected to play a central role in the future cooperation model between businesses and customs authorities.
- The readiness of internal teams for the phased implementation of the new digital and regulatory requirements and for the broader transformation of customs processes through 2034.

EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

About EY's Indirect Tax services

Indirect taxes affect the supply chain and the financial system. Our network of dedicated indirect tax professionals combines technical knowledge with industry understanding and access to technologically advanced tools and methodologies. We identify risk areas and sustainable planning opportunities for indirect taxes throughout the tax life cycle, helping you and meet your compliance obligations and your business goals around the world. Our globally integrated teams give you the perspective and support you need to manage indirect taxes effectively. It's how EY makes a difference.

For more information, please contact:

Nikoletta Merkouri

Partner, Indirect Tax, EY Greece

Tel: +30 210 2886 572

email: nikoleta.merkouri@gr.ey.com

Efthymios Konstantinidis

Manager, Indirect Tax, EY Greece

Tel: +30 210 6171 437

email: efthymios.konstantinidis1@ey.com

© 2026 EY

All Rights Reserved.

ey.com



Legal Name: ERNST AND YOUNG Single Member Societe Anonyme for the Provision of Advisory Services
Distinctive title: ERNST & YOUNG BUSINESS ADVISORY SOLUTIONS
Legal form: Societe Anonyme
Registered seat: Chimarras 8B, Maroussi, 15125
General Commercial Registry No: 001576101000