



Webinar EFS Customs developments

Prof. Dr. Walter de Wit

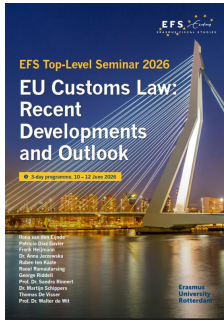
Dr. Martijn L. Schippers

Rotterdam – 16 April 2026

Agenda

1. Update - Tariffs imposed by the Trump administration and EU-US Framework Agreement
2. Reform of the EU Customs Union
3. EUDR
4. FTA updates
5. Recent CJEU cases.

EFS programmes on EU customs law



- 10-12 June 2026
- More than 8 years of relevant work experience
- Topical issues



- 21-25 September (week 1) and 2-6 November (week 2) 2026
- 2-8 years of relevant work experience
- Understanding of general issues in EU customs law, as well as in-depth training in relevant strategic and business issues.



Other EFS programmes

Post-Masters (in Dutch)

- Indirect taxes
- International and European Tax law



Post-Masters (in English)

- EU VAT
- EU Tax law



Top-Level Seminars (in English)

- EU VAT



1. Update - Tariffs imposed by the Trump administration and EU-US Framework Agreement

Update - Tariffs imposed by the Trump administration and EU-US Framework Agreement

- On February 20, 2026, the U.S. Supreme Court ruled in *Learning Resources, Inc. v. Trump* that the International Emergency Economic Powers Act (IEEPA) does not authorize the President to impose tariffs.
- All tariffs imposed solely under IEEPA authority were terminated as of February 24, 2026.
- New tariffs of 10% imposed under Section 122 applicable as of February 24, 2026.

Update - Tariffs imposed by the Trump administration and EU-US Framework Agreement

Section 232 updates

- Import duties of 10 to 25% on buses, trucks and truck parts from November 1, 2025
- Import duties of 25% on certain chips and products derived therefrom, applicable since January 15, 2026

Update - Tariffs imposed by the Trump administration and EU-US Framework Agreement

Section 232 updates

- Modifies Section 232 tariffs on steel, aluminum, copper and their derivative products announced on April 2, 2026
- The Proclamation also establishes clear rules for calculating Section 232 metals tariffs.
 - Articles made entirely or almost entirely of aluminum, steel, or copper will pay a flat 50% on their full value — for example, steel coils and aluminum sheet.
 - Derivative articles substantially made of steel, aluminum, or copper will pay a flat 25% on their full value.
 - Certain metal-intensive industrial equipment and electrical grid equipment will pay 15% through 2027, to accelerate the massive industrial base buildout currently underway across the United States.
 - Products made abroad but entirely with American steel, aluminum, and copper will be subject to lower tariffs of 10%.
 - Products made of 15% or less steel, aluminum, or copper will no longer be subject to Section 232 metals tariffs.

Update - Tariffs imposed by the Trump administration and EU-US Framework Agreement

Section 232 updates

- 100% tariff on patented pharmaceutical products and ingredients. Generic pharmaceuticals: Generic pharmaceutical products, biosimilars, and associated ingredients are not subject to tariffs at this time. This will be reassessed in one year.
- The new tariffs shall apply on July 31, 2026, for the companies listed in Annex III to the proclamation and September 29, 2026, for other companies.
- The proclamation provides for partner-specific terms for products from the UK, EU, Japan, the Republic of Korea, Switzerland and Liechtenstein as well as category carve-outs.

Update - Tariffs imposed by the Trump administration and EU-US Framework Agreement

Section 301 updates

- 11 March 2026: USTR initiated investigations of 16 economies. The investigations will determine whether there is a case of structural excess capacity.
- 12 March 2026: USTR initiated investigations of 60 economies. The investigations will determine whether acts, policies, and practices of each of these economies related to the failure to impose and effectively enforce a ban on the importation of goods produced with forced labor are unreasonable or discriminatory and burden or restrict U.S. commerce.

Update - Tariffs imposed by the Trump administration and EU-US Framework Agreement

EU-US Framework agreement

- On March 26, 2026 MEPs have adopted their position on two proposals that would implement the tariff aspects of the EU-US Turnberry trade deal.
 - Suspension clause in case the US introduces new tariffs
 - Sunrise clause: tariff preferences only effective if the US respects its commitments
 - Sunset clause: tariff preferences set to expire by 31 March 2028, unless renewed

2. Reform of the EU Customs Union

Reform of the EU Customs Union

- 26 March 2026: Council and Parliament agree on landmark reform of the EU Customs Union
- The Council and the European Parliament will continue work to finalise the technical elements of the package before final adoption by the co-legislators. The new customs legislation will come into full application 12 months following publication in the EU's official journal.

Reform of the EU Customs Union

Q4 2026

Adoption and Publication of the new UCC

- EUCA and Data Hub are immediately established
- Commission is empowered to adopt Delegated and Implementing rules



Q4 2027

12 Months after Publication

- Existing UCC is repealed
- EUCA becomes operational (tasks + budget)



1/7/2026

- Removal of EUR 150 threshold
- EUR 3 temporary customs duty



Q4 2026

- Handling Fee: Commission delegated act in 10 days; scrutiny by EP and Council and application of the fee 10 days after delegated act enters into force.
- Customs valuation rules for export duties



Q4 2027

- New obligations for importers and exporters
- Trust and check
- New data requirements for release in free circulation

Reform of the EU Customs Union

1/7/2028



- Data hub access rules, possibility to apply a reduced handling fee
- Relevant delegated and implementing rules by 1 July 2027



1/3/2034

- 12 Months after Publication**
- Data Hub becomes the single environment for all customs formalities for all operators

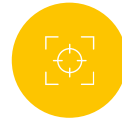
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- Importers of non-EU distance sales must use Data Hub for placing into free circulation
- End of EUR 3 temporary customs duty

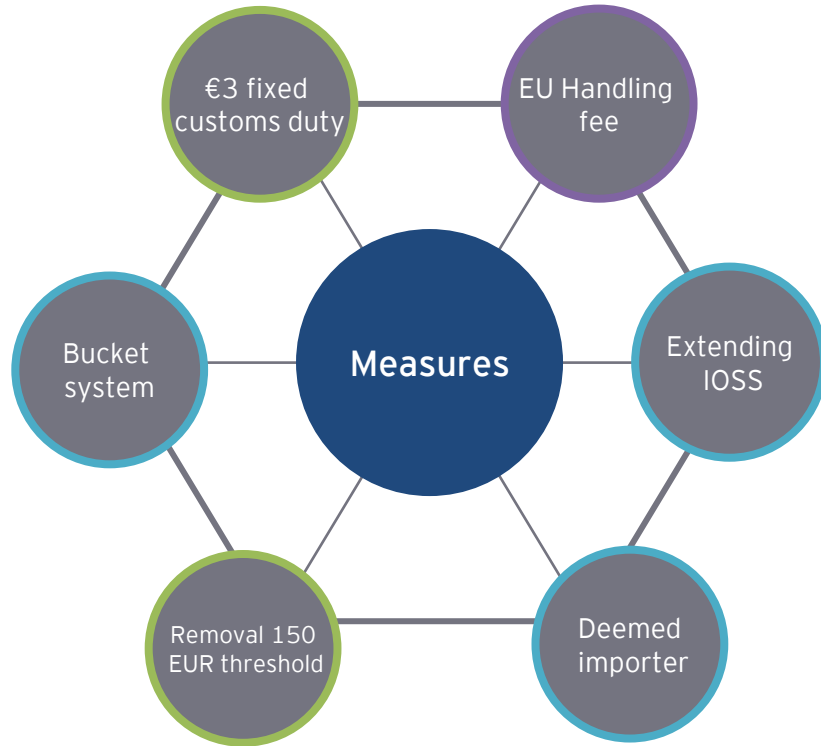


1/3/2031

- Other operators may voluntarily use the Data Hub for placing goods under a customs procedure
- Relevant delegated and implementing rules by 1 July 2029



Reform of the EU Customs Union



- Adopted, applicable as of 1 July 2026
- Proposal, applicable ultimately on 1 November 2026
- Proposal, applicable on 1 July 2028 (expected)

3. EUDR

EUDR update

- Before 30 April the Commission needs to publish a report about “*simplification review incl. legislative proposal where appropriate*”.
- EUDR Expert Group: not the intention to amend the regulation, but to perform “*targeted tweaks to simplify implementation*” through update of EUDR FAQs, Guidance and Delegated Act.

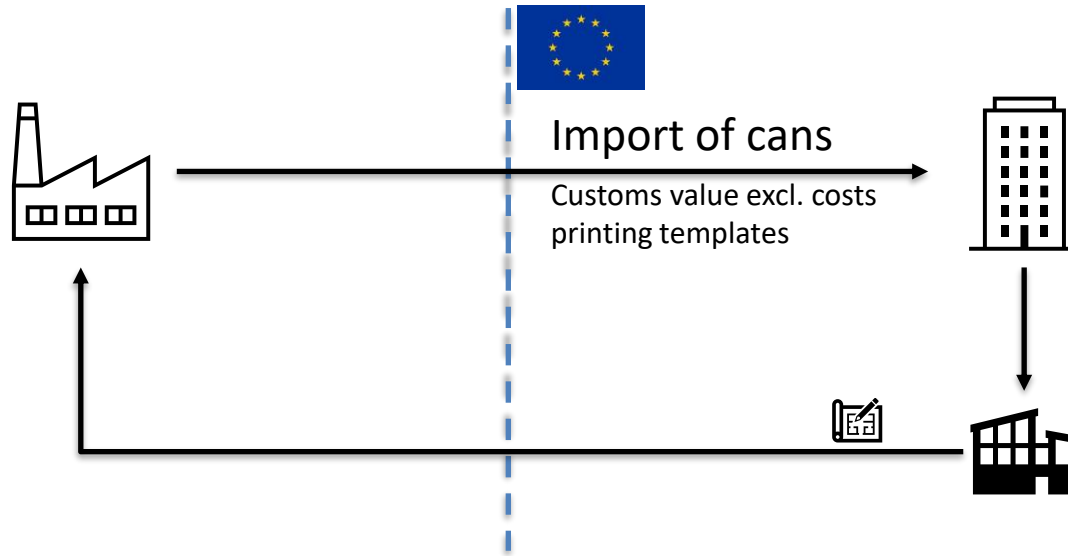
4. FTA updates

FTA updates

- 17 January: EU-Mercosur FTA
 - 21 January 2026 the EP decided to request the European Court of Justice to assess whether the EU-Mercosur agreement is in conformity with the EU treaties.
 - EU provisionally apply the interim Trade Agreement as of 1 May 2026
- 26 January 2026: EU-India FTA
- 24 March 2026: EU-Australia FTA
 - The texts will go through legal revision and translation into all official EU languages. The Commission will then put forward its proposal to the Council for the signature and conclusion of the agreement. Once adopted by the Council, the EU and India / Australia can sign the agreements. Following the signature, the agreement requires the European Parliament's consent, and the Council's decision on conclusion for it to enter into force. Once India/Australia also ratifies the Agreement, it can enter into force.

5. Recent CJEU court case

G GmbH/Hauptzollamt H (C-307/23) – Cost of packaging or assist?



Thank you for your attention!

More information?

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