



Webinar EFS Customs developments

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Agenda

1. Reform the EU Customs Union
2. CBAM
3. T-529/25 (Prestige Rijwielen)

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. Reform of the EU Customs Union

Reform EU Customs Union

- 19 September 2026: publication
- 21 September 2027: repeal and application

Reform EU Customs Union

However, for e-commerce:

- 1 July 2026: de minimus threshold removed + EUR 3 fixed import duty
- 21 September 2026: new customs valuation rules e-commerce
- 1 Nov 2026: PIDs & EU handling fee

Concept of “importer” (I)

Will replace the “declarant” as central concept in nUCC.

Definition/obligations in art. 5(13) and 27 nUCC

'Importer'

'importer' means:

- (a) in the case of distance sales, the importer for distance sales; ('importer for distance sales' means either the person supplying goods in distance sales or the person facilitating distance sales);
- (b) in other cases, the person determined by applying points (i) to (v) in order:
- (i) a person who has the power to decide and has decided that goods from a third country are to be brought into the customs territory of the Union;
- (ii) a person who has taken over the power from the person as referred to in point (i);
- (iii) a succeeding person who has the power to decide and has decided to have the goods placed under a customs procedure;
- (iv) the carrier who brings the goods into the customs territory of the Union; or
- (v) the holder of the goods

Concept of “importer” (II)

- Importer ensures a.o. payment of customs duties and compliance with any other relevant legislation (e.g. CBAM, EUDR, safety etc);
- If not established in the Union, must appoint an indirect representative;
- Indirect representative then assumes obligations of the importer, including compliance with other legislation (than relating to customs duties);
- Note: For export(er) similar rules apply

Art. 183 nUCC:

(...)

3. The importer shall be the debtor. In the event of indirect representation, the customs representative and the person on whose behalf the customs representative is acting shall both be the debtors and shall be jointly and severally liable for the customs debt.

(...)

5. Until 28 February 2034, where a customs declaration is lodged the declarant shall be the debtor. In the event of indirect representation, the person on whose behalf the customs representative is acting shall also be a debtor

Lodging customs declaration for distance sales

Until 30 June 2028, the customs declaration for release for free circulation of goods sold in distance sales shall be lodged by one of the following persons:

- (a) the person permitted to make use of the IOSS scheme or its indirect representative;
- (b) (*“postal and courier arrangement”*) the person permitted to make use of the special arrangement laid down in Title XII, Chapter 7, of Directive 2006/112/EC or its indirect representative

Lodging customs declaration for distance sales

- From 1 July 2028, importers for distance sales and persons that have chosen to make use of the IOSS scheme shall, for placing goods under the customs warehousing procedure in a customs warehouse for distance sales or under the release for free circulation procedure, provide or make available the data using the EU Customs Data Hub in accordance with Article 74. To enable that, the functionalities of the EU Customs Data Hub shall become operational no later than 1 June 2028.

Consequences

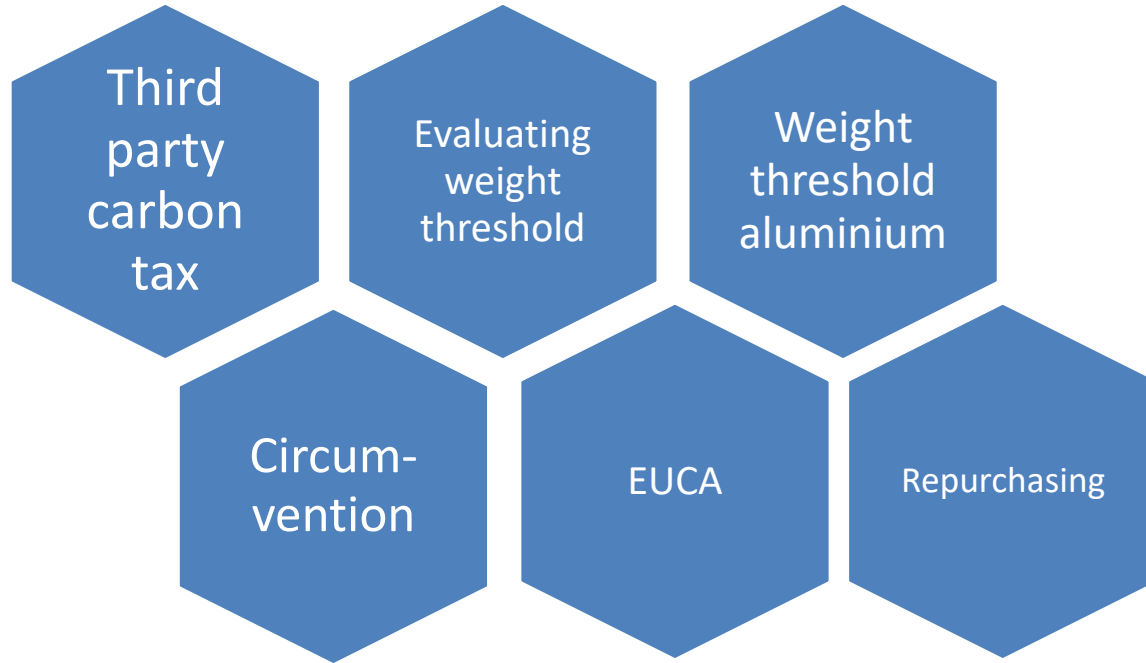
- From 21 September 2027: concept of importer applied for 'other legal obligations on import';
- From 1 July 2028: distance sales via EU Customs Data Hub
- Until 28 February 2034, the declarant remains relevant for establishing the customs debt(or).

Practical consequences

- EU established traders
- Non established traders
- Customs agents

2. CBAM and EUDR update

CBAM – proposal for amendment



Proposal for expanding the CBAM product scope per 1 Jan '28

European Commission

- 7312 10: Stranded wire, ropes and cables, of iron or steel
- 7314 39 00: Other grill, netting and fencing, welded at intersections, of iron or steel wire
- 7320 20 89: Other helical springs, of iron or steel
- 7320 90 90: Other springs and leaves for springs, of iron or steel
- 7323 94 00: Enamelled table, kitchen or other household articles and parts thereof, of iron or steel
- 7323 99 00: Other table, kitchen or household articles and parts thereof
- 7325: Other cast articles of iron or steel

Proposal for expanding the CBAM product scope per 1 Jan '28

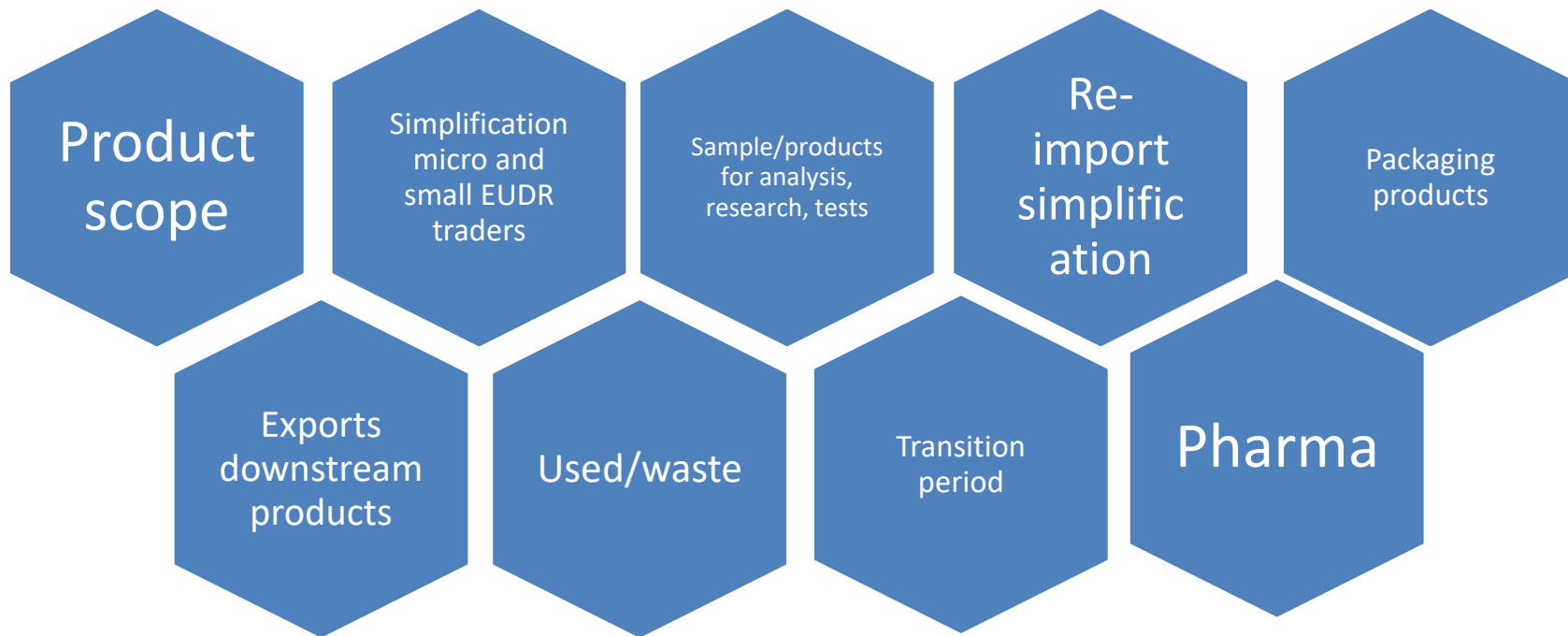
European Parliament

- 73: Articles of iron or steel
- 8207 30 10: Tools for pressing, stamping or punching metal
- 8207 30 90: Other interchangeable tools for pressing, stamping or punching
- 8409: Parts suitable for use solely or principally with the engines of heading 8407 or 8408
- 8413: Pumps for liquids, whether or not fitted with a measuring device; liquid elevators
- 8417 90 00: Parts of industrial or laboratory furnaces and ovens
- 8418: Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps (other than air-conditioning machines of heading 8415)
- 8424: Mechanical appliances for projecting, dispersing or spraying liquids or powders; fire extinguishers; spray guns; steam or sandblasting machines and similar jet projecting machines
- 8450 90 00: Parts of household or laundry washing machines
- 8451: Machinery for washing, cleaning, wringing, drying, ironing, pressing, bleaching, dyeing, finishing, coating or impregnating textile yarns, fabrics or textile articles
- 8455: Metal-rolling mills and rolls therefor
- 8481 00: Taps, cocks, valves and similar appliances for pipes, tanks, boilers and similar equipment
- 8482: Ball or roller bearings
- 8483: Transmission shafts, crank shafts, bearing housings, gears, gear boxes, flywheels, pulleys, clutches and shaft couplings
- 8483 00: Transmission shafts, crank shafts, bearing housings, gears, gear boxes, flywheels, pulleys, clutches and shaft couplings
- 8483 40 51: Gearboxes
- 8503: Parts suitable for use solely or principally with the machines of heading 8501 or 8502
- 8504: Electrical transformers, static converters and inductors
- 8607: Parts of railway or tramway locomotives or rolling stock
- 8704: Motor vehicles for the transport of goods
- 8716: Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof
- 9404 29 10: Mattresses with spring interior
- 9404 90 90: Other bedding and similar furnishing articles

CBAM

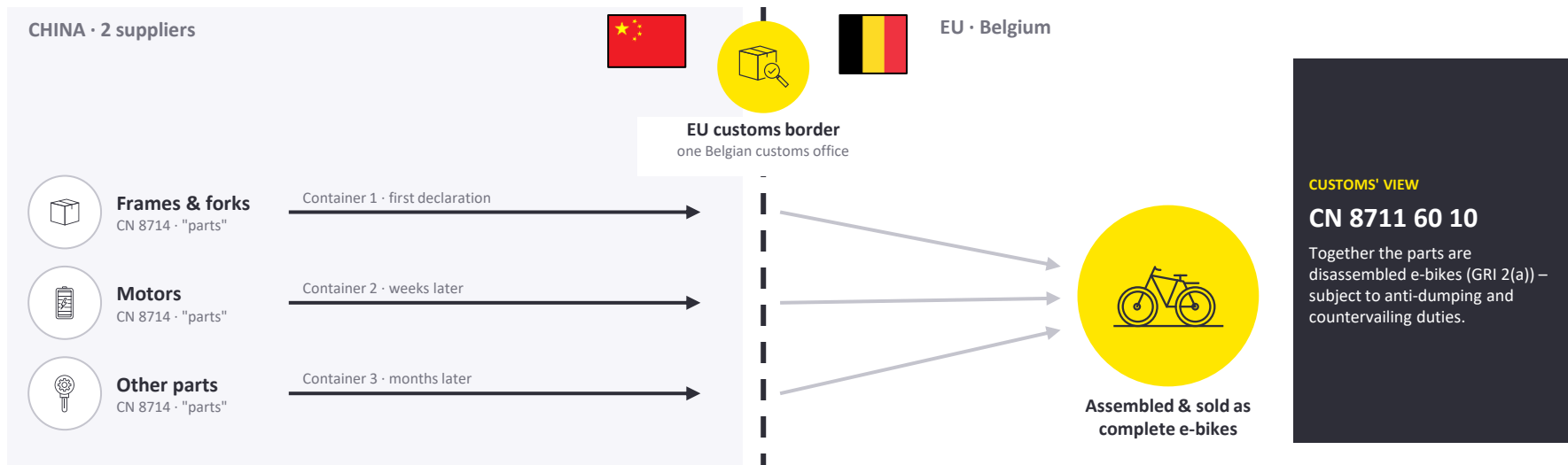
- Per 1 January 2027 CBAM-obligations on the border of Norway and Iceland.
- Norway and Iceland are removed from the exception list

EUDR



3. T-529/25 (Prestige Rijwielen)

Background



What was imported

Frames, forks, motors and other e-bike parts bought from two Chinese suppliers, shipped in separate containers.

How it was declared

27 separate declarations (Jan 2019 – Apr 2021) by Logwin for Prestige Rijwielen, all as "parts" (CN 8714) – no anti-dumping or countervailing duty.

What customs found

Matching invoice references link 6 groups of declarations into complete e-bikes; Prestige stopped importing whole e-bikes. Duties evaded: over EUR 2.9 million.

The question

The central issue was whether General Rule of Interpretation (“GRI”) 2(a) of the Combined Nomenclature can apply where components:

- are imported through separate customs declarations;
- arrive in different containers;
- originate from different suppliers; and
- are imported over a period of weeks or months rather than simultaneously.

Historically, some previous case law had been understood as suggesting that components needed to be presented simultaneously in order to be treated as a complete article in unassembled or disassembled form.

The answer

- The General Court held that GRI 2(a) may apply even where the components are imported through separate declarations spread over several months.
- In assessing whether imported components together constitute a complete product, the Court referred to various objective factors, including:
 - imports made for the same consignee;
 - declarations lodged by the same declarant;
 - use of the same customs office;
 - invoice references linking separate shipments;
 - component sets corresponding to a specific number of finished products; and
 - evidence that all essential components of the finished product are present.

Thank you for your attention!

More information?

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