THE DECLARANT BRIEF

ISSUE 30 | 3 September 2026 | A five-minute EU border briefing

Steel importers have four weeks to fix a new evidence gap

New melt-and-pour proof rules, live CBAM verifier access, thermal-paper duties and a sanctions screening update.

A five-minute briefing for European importers, customs teams and trade leaders.

THE CRITICAL DEVELOPMENT

The EU now wants to know where imported steel was born

> From 1 October 2026, importers of steel products covered by the EU Steel Regulation must declare the country in which the steel was melted and poured.

That is not necessarily the same as customs origin, the export country or the place where the finished product was rolled, coated or fabricated.

The European Commission has now defined the evidence customs authorities may accept. The primary document is a Mill Test Certificate showing both the country of melt and pour and the heat number of the imported steel.

If the certificate is missing one of those details, customs authorities may consider other records as complementary evidence. Until 30 September 2027, the same records may also be considered as standalone evidence when no Mill Test Certificate is available, provided they identify both the country of melt and pour and the heat number. The list includes:

- invoices and delivery notes;
- quality certificates and clauses in implemented purchase orders or contracts;
- long-term supplier declarations;
- cost-accounting and production documents;
- customs documents from the exporting country;
- commercial correspondence; and
- production descriptions.

The rule has teeth. Failure to declare the country of melt and pour with appropriate, verifiable evidence leads to rejection of the import.

The wider Steel Regulation has applied since 1 July 2026. It provides tariff-free quotas totalling 18.3 million tonnes, with a 50% duty on imports above the quotas. EEA-origin products are exempt from the quota and duty treatment, but they remain subject to melt-and-pour traceability.

For importers, this creates a new evidence chain that starts upstream of the seller. A distributor may know where a product was shipped or processed but not the furnace, heat number or original steelmaker. That gap now needs to be found before the goods reach the border.

What to do this week

1. Identify every imported steel product covered by Annex I to the Steel Regulation.
2. Add country of melt and pour and heat number to purchase-order and supplier-data requirements.
3. Ask suppliers for sample Mill Test Certificates now, rather than waiting for October shipments.
4. Test whether product, supplier, heat number, certificate and customs declaration can be linked in one file.
5. Confirm that customs brokers can transmit the relevant TARIC document codes.
6. Define an escalation route for incomplete certificates and goods already in transit.

Primary sources: Commission announcement, 31 August | Commission Implementing Regulation (EU) 2026/1963 | Regulation (EU) 2026/1384

THREE CHANGES TO KNOW

1. CBAM verifier Registry access is now open

Status: Operational from 1 September 2026

> Accredited CBAM verifiers can now request registration in the CBAM Registry. Accreditation comes first. The verifier then submits the registration request to the competent authority in the Member State where the relevant national accreditation body is established.

The request must be made within two months of accreditation, but not before 1 September 2026. The first accredited verifiers are expected around September. From January 2027, they will be able to issue verification reports in the Registry for third-country installations.

Importers do not appoint a verifier simply to produce a number. If actual emissions are used, the report must connect to the correct installation and reporting period, and the authorised CBAM declarant must be able to retrieve it through the Registry.

Action: Ask suppliers which installation will be reported, which accreditation body is involved, who will be the verifier and when the report is expected. Keep a fallback plan for default values where verified actual data may not arrive in time.

Primary sources: CBAM verifier access update, 28 August | CBAM verification page | Consolidated CBAM Regulation, Article 10a

2. Chinese lightweight thermal paper faces provisional countervailing duties

Status: Provisional measure in force since 7 August 2026

> The Commission has imposed provisional countervailing duties on certain lightweight thermal paper in jumbo rolls originating in China.

The measure covers thermal paper with a basis weight of 65 g/m2 or less, sold on rolls at least 20 cm wide, weighing at least 50 kg and with a diameter of at least 40 cm, subject to the full product description in the Regulation. It is currently classified under CN codes ex 4809 90 00, ex 4811 90 00, ex 4816 90 00 and ex 4823 90 85, with TARIC codes 4809 90 00 10, 4811 90 00 10, 4816 90 00 10 and 4823 90 85 20.

The provisional rate is 28.8% for Guangdong Guanhao High-Tech Co. and 70.5% for all other Chinese imports. Access to the individual rate depends on a valid commercial invoice containing the prescribed declaration and TARIC additional code.

Action: Check technical specifications, roll dimensions and coating characteristics before deciding whether the product is covered. Confirm the manufacturer, TARIC additional code and invoice declaration before using the 28.8% rate.

Primary source: Commission Implementing Regulation (EU) 2026/1914

3. Russia-related screening lists changed again

Status: Five additional individuals listed on 7 August 2026

> The Council added five individuals supporting Russia's military-industrial complex to the EU asset-freeze list. On 28 August, the Council reported that Albania, Bosnia and Herzegovina, Iceland, Liechtenstein, Moldova, Montenegro, North Macedonia, Norway and Ukraine had aligned with the decision.

The alignment statement does not create a second EU listing. It does matter for transactions routed through the aligning countries, because their national policies are expected to follow the EU decision.

Action: Confirm that screening tools contain the 7 August additions and that matches are tested against ownership and control, not only exact names. Review routes involving aligned jurisdictions where local restrictions may affect payment, transit or service provision.

Primary sources: Council statement, 28 August | Council Decision (CFSP) 2026/1939

DEADLINE AND RISK RADAR

15 September 2026: Russia individual listings reach their current renewal date

The individual restrictive measures concerning Ukraine's territorial integrity are currently renewed until 15 September 2026. A Council renewal normally follows, but businesses should rely on the adopted act and current consolidated list, not an assumption that the timetable will repeat unchanged.

Council Decision (CFSP) 2026/696

1 October 2026: Steel melt-and-pour evidence becomes mandatory

Covered steel imports must declare the country of melt and pour using TARIC document codes and must be supported by appropriate, verifiable evidence. An incomplete evidence file can lead to rejection of the import.

30 December 2026: EUDR applies to large and medium operators

The EUDR is due to apply to large and medium operators and to micro and small operators already covered by the EU Timber Regulation. Other micro and small operators follow on 30 June 2027.

The Commission updated the product scope and Information System rules in July. Businesses dealing in cattle, cocoa, coffee, palm oil, rubber, soy, wood or listed derived products should recheck scope, operator role, geolocation data and due-diligence statement workflows.

EUDR implementation overview | July scope and system update

30 September 2027: First annual CBAM declaration

The declaration covers 2026 imports. The amount may be reported later, but the installation, supplier, emissions and customs evidence is already being created.

WORTH READING ELSEWHERE

- EU Steel Overcapacity Regulation: what importers must do now, Crowell & Moring. A legal overview of the quota system, 50% out-of-quota duty and melt-and-pour traceability.
- Steel importers will have to prove where the metal was melted and poured from October, 2EU.Brussels. A concise summary of the new evidence rule.
- EU Product Compliance for Importers: August 2026 Briefing, Equinox Advisory. A broader product-compliance view. The article is commercial content, so check legal conclusions against primary sources.

From Medium and Substack

The following pieces offer practitioner or policy perspectives. They are commentary, not primary legal sources.

- What Leverage Looks Like: African Coffee and the EUDR, Africa Economic Observer on Medium. A producer-country view of benchmarking, traceability costs and market leverage.
- GS1 PPWR Template: What We Know and Why It Matters, Hemanth S on Medium. A useful data-standardisation perspective, with commercial references. Confirm the current template status directly with GS1.
- The EU cannot chase China one product at a time, Soapbox Trade on Substack. Commentary on why melt-and-pour traceability reaches further upstream than ordinary shipment routing.
- July 2026 Overview, The Brussels Bubble on Substack. A readable review of the EU's wider trade, customs, climate and industrial-policy agenda.

ONE QUESTION FOR YOUR CUSTOMS FILE

For one steel import planned after 1 October, can you connect the product and heat number to evidence showing the original country of melt and pour before the goods leave the supplier?

> If the answer is no, the risk is no longer only a document request after clearance. The import itself may be rejected.

Check one declaration free with The Declarant

ABOUT THE DECLARANT

> The Declarant helps European importers and customs teams check classification, origin, trade measures, CBAM, missing evidence and possible financial exposure before filing or review.

This briefing is general information, not legal or customs advice. Measures, rates and procedures can change. Confirm the current legal act, TARIC measure and applicable national procedure before acting.

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