THE DECLARANT BRIEF

ISSUE 31 | 24 September 2026 | A five-minute EU border briefing

A new EU safeguard reaches inside the transformer

New steel quotas and price floors, a three-year Russia sanctions renewal, the EUDR scope revision and TiO2 surveillance.

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

THE CRITICAL DEVELOPMENT

Transformer imports now need a quota, a price test and, sometimes, the weight of the core

On 25 September, a new provisional EU safeguard starts applying to grain-oriented electrical steel, steel laminations and cores used in transformers.

The measure will run for 155 calendar days, until 26 February 2027. It covers grain-oriented electrical steel under CN codes 7225 11 00 and 7226 11 00, and steel laminations and cores under CN code 8504 90 13. It also reaches cores already incorporated into transformers under the listed CN codes in heading 8504.

This is not a simple percentage duty. For grain-oriented electrical steel, laminations and cores imported separately, the Commission has combined first-come, first-served tariff-rate quotas with minimum price thresholds.

Within quota, the price threshold varies by product:

- grain-oriented electrical steel: EUR 2,800 to EUR 3,400 per tonne, depending on the TARIC code;
- laminations: EUR 4,000 per tonne; and
- cores: EUR 5,000 per tonne.

Outside quota, the thresholds rise to EUR 3,500, EUR 4,550 and EUR 5,600 per tonne, respectively. If the net free-at-Union-frontier price is below the relevant threshold, the safeguard duty is the difference. If the price is equal to or above the threshold, no safeguard duty is collected.

The treatment of a core already inside a transformer is different. It is not subject to a quota. Instead, the duty is EUR 1,140 per tonne of core incorporated in the transformer, and the importer must declare the core weight in tonnes.

That creates a data problem before it creates a duty problem. A transformer invoice may describe the finished unit without stating the weight, product type or specification of the electrical-steel core inside it. The customs file now needs information that may sit in an engineering bill of materials rather than in the normal shipping documents.

Imports from Iceland, Liechtenstein, Norway, Kenya and Ukraine are excluded. Many developing-country origins are also excluded by product type, but China and Brazil remain covered for grain-oriented electrical steel, while China, Türkiye and the United Arab Emirates remain covered for laminations and cores. Non-preferential origin rules determine which country treatment applies.

What to do this week

1. Identify imports under CN codes 7225 11 00, 7226 11 00 and 8504 90 13, plus transformers under the listed 8504 codes.
2. Confirm the non-preferential origin before relying on an exemption or country quota.
3. Map the full TARIC code to the correct in-quota and out-of-quota price threshold.
4. Add quota order numbers and quota-balance checks to the pre-entry review.
5. For finished transformers, obtain the core weight from the manufacturer and retain the engineering evidence behind it.
6. Recalculate landed cost for open orders arriving on or after 25 September.
7. Check whether an existing anti-dumping measure is suspended during this provisional safeguard period rather than assuming both measures are payable.

Primary sources: Commission announcement, 18 September | Commission Implementing Regulation (EU) 2026/2133

THREE CHANGES TO KNOW

1. Russia individual sanctions now run to September 2029

Status: Renewal in force from 22 September 2026

> The Council has renewed the individual restrictive measures concerning Ukraine's territorial integrity for another 36 months, until 22 September 2029.

The measures apply to more than 3,000 listed individuals and entities. They include asset freezes, travel restrictions for natural persons and a ban on making funds or economic resources available to listed parties.

The review also changed the underlying list. Information for 104 individuals and 71 entities was updated, while seven entries were deleted, including three deceased persons. A long renewal period therefore does not mean the list itself is static.

Action: Load the 22 September list changes into screening systems, rescreen active customers, suppliers, banks and beneficial owners, and retain the list version used for each decision. Do not release frozen funds or restart a relationship solely because a name disappeared from a vendor database. Confirm the applicable EU act, ownership and control position, and any national restrictions first.

Primary sources: Council Decision (CFSP) 2026/2161 | Council announcement, 22 September

2. The revised EUDR product list is now in force

Status: Delegated Regulation in force from 18 September 2026

> Commission Delegated Regulation (EU) 2026/2102 has amended the product list in Annex I to the EU Deforestation Regulation.

The revision removes selected products, including cattle hides, skins and leather, retreaded tyres, soybeans for sowing, specified vulcanised-rubber articles, conveyor and transmission belts, and certain seats. It adds soluble coffee, selected palm-oil derivatives and frozen cattle tongues. The newly added products do not become subject to the EUDR until 30 December 2027.

The act also clarifies exclusions and exemptions for categories including samples used for analysis or testing, certain used goods, waste, some packing material and relevant products used to manufacture medicinal products.

The main application dates have not moved. Large and medium operators, and micro and small operators already covered by the EU Timber Regulation, are due to apply the EUDR from 30 December 2026. Other micro and small operators follow on 30 June 2027.

Action: Re-run the Annex I mapping using the final legal text, not the July draft. Record the exact CN line, commodity, operator role and applicable start date. Where a product was removed, preserve the classification reasoning rather than deleting the old compliance file.

Primary sources: Commission Delegated Regulation (EU) 2026/2102 | Commission EUDR overview

3. EU customs will monitor titanium dioxide from the United Kingdom by producer

Status: Surveillance in force from 19 September 2026

> The Commission has created additional TARIC codes for imports of titanium dioxide originating in the United Kingdom:

- 88ET for Tioxide Materials Ltd;
- 88EU for Tronox Pigments UK Limited; and
- 8999 for all other UK exporting producers.

UK-origin titanium dioxide is not subject to the anti-dumping duties on Chinese origin. The new codes allow the Commission to monitor whether UK import flows may be connected to circumvention of the Chinese measure. The underlying product codes include 2823 00 00 10, 2823 00 00 30, 3206 11 00 10 and 3206 11 00 30.

Action: Confirm UK non-preferential origin and the actual producer, then transmit the correct additional TARIC code. Do not treat a UK dispatch address or invoice alone as proof of UK origin.

Primary source: Commission Implementing Regulation (EU) 2026/2064

DEADLINE AND RISK RADAR

25 September 2026: Provisional transformer-steel safeguard starts

The quota, price-threshold and incorporated-core rules described above begin to apply. Quotas are first come, first served, so the treatment of the same product can change as balances are used.

30 September 2026: Steel product-scope consultation closes

The Commission is consulting on the first product-scope review under the new EU Steel Regulation. Businesses seeking the inclusion or exclusion of product categories must submit evidence by 23:59 CEST.

Commission consultation

1 October 2026: Melt-and-pour evidence becomes mandatory

Importers of covered steel products must declare the country where the steel was melted and poured and hold appropriate, verifiable evidence. A Mill Test Certificate showing both the country and heat number is the primary document.

Commission evidence announcement

5 October 2026: Q3 CBAM certificate price is due

The Commission is scheduled to publish the Q3 2026 CBAM certificate price. The first two quarterly prices were EUR 75.36 and EUR 75.28. The Q3 figure will apply to certificates corresponding to emissions in CBAM goods imported during the third quarter.

Commission CBAM certificate price page

Watch, but do not treat as law: the small-parcel handling fee

The Council approved its position on the Union Customs Code reform on 3 September, but Parliament's formal approval is still required before the reform becomes law. The agreed text says an EU-wide small-parcel handling fee should begin no later than 1 November 2026, with the Commission still to set the amount. It is separate from the temporary EUR 3 low-value customs duty already in force.

Council customs reform overview | European Parliament agreement and next steps

30 December 2026: EUDR application begins for major operators

The final product-scope amendment is now published. Businesses should use the remaining weeks to test CN mapping, geolocation, due-diligence statements, reference-number handling and evidence retention.

Ongoing: PPWR producer and packaging-data ownership

The Packaging and Packaging Waste Regulation has applied generally since 12 August. Importers and distance sellers should confirm the producer for each Member State, national registration and reporting ownership, while food-contact packaging teams should keep the PFAS restrictions in their conformity review.

Commission packaging update

WORTH READING ELSEWHERE

- The EU Customs Data Hub: why it pays to start now, PwC Netherlands. A practical explanation of why classification, origin and valuation data quality should be fixed before the new hub becomes mandatory.
- Adapting to the EU Customs Reform: Building Digital Compliance Agility and Customs Resilience, IBFD. A more academic treatment of the operating capabilities behind the reform. Paid access is required.
- The European Deep Value Week: 2026/13, Deep Value Chronicles. Investor commentary on the GOES safeguard investigation from the perspective of an EU producer. The article predates the provisional measure, so use it for industry context rather than current legal treatment.

From Medium and Substack

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

- Europe's Silent Revolution: How the EU Is Reinventing Customs, Vittorio Pecoraro on Medium. A concise view of the customs reform as a shift from national systems to a shared data and risk-management model.
- Six Billion Parcels Force the EU to Overhaul Its Customs System, EuroScope on Substack. Useful commentary on the parcel-data, carrier and last-mile implications of platform liability.

ONE QUESTION FOR YOUR CUSTOMS FILE

If customs asked today for the weight and steel specification of the core inside one imported transformer, could you prove the number without rebuilding it from engineering emails?

If the answer is no, the missing evidence may change the duty due from 25 September.

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.