

THE DECLARANT BRIEF

ISSUE 32 | 1 October 2026 | A five-minute EU border briefing

The EU Customs Reform is now law

The new Union Customs Code is in force, steel evidence changes today, CBAM verifier tools go live and pea-protein duties become definitive.

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

THE CRITICAL DEVELOPMENT

The EU Customs Reform has moved from proposal to operating timetable

Regulation (EU) 2026/2108, the new Union Customs Code, entered into force on 21 September. It creates the legal framework for the EU Customs Authority in Lille, the EU Customs Data Hub, a new Trust and Check status and a different model for e-commerce imports.

The important point for customs teams is not that every declaration changes today. The reform will be implemented in stages. Existing systems and procedures continue while the new architecture is built.

The main dates are now fixed:

- the EU Customs Authority is being established, with some activities expected in 2027;
- the Customs Data Hub becomes mandatory for e-commerce on 1 July 2028;
- other businesses can begin using the hub voluntarily in 2031; and
- the hub becomes mandatory for all traders on 1 March 2034.

The reform shifts customs from a declaration-led model towards continuous supply-chain data. Traders will submit customs and product information through one interface. Customs authorities will use shared, real-time data for risk management across the Union.

E-commerce responsibility also moves upstream. Non-EU platforms and sellers become responsible for customs formalities, duty payments and product-compliance obligations for the goods they sell into the EU. A separate Union handling fee for small parcels must begin by 1 November 2026. The Commission still has to set the amount by delegated act.

This is a long rollout, but the data work starts earlier than the software. Classification, origin, value, product identifiers and supplier evidence will have to stay consistent across orders, platforms, carriers, customs records and later corrections. A weak master-data record will be easier to see when the same information is reused across the Union.

What to do this week

1. Name an owner for the customs data model, not only for individual declarations.
2. Map where classification, origin, value and product-compliance data are created and changed.
3. Identify e-commerce flows where a platform, seller and carrier may each hold a different version of the same product record.

4. Review contracts to see who must provide customs data, correct it and retain the evidence.
5. Separate deadlines already fixed in law from details still awaiting delegated or implementing acts.
6. Keep current declaration controls running. The new Code does not remove today's evidence duties while the hub is being built.

Correction to Issue 31: Last week's deadline radar said Parliament still had to approve the reform. That was incorrect. Parliament and the Council adopted it on 16 September, and the new Code was already in force when Issue 31 was published. The web archive now carries a dated correction.

Primary sources: [European Commission reform overview](#) | [Regulation \(EU\) 2026/2108](#)

THREE CHANGES TO KNOW

1. Steel melt-and-pour evidence becomes a border condition today

Status: Applies from 1 October 2026

For steel products covered by the EU Steel Regulation, the customs declaration must now identify the country where the steel was melted and poured. The supporting evidence must link that country to the imported steel and its heat number.

A Mill Test Certificate stating the country of melt and pour and the heat number is the primary record. Until 30 September 2027, customs may also consider other documents as standalone evidence when they contain both data points. These can include invoices, delivery notes, quality certificates, implemented purchase-order or contract clauses, long-term supplier declarations, production records, exporting-country customs documents, correspondence and production descriptions.

From 1 October 2027, those alternatives can only complement a Mill Test Certificate. They will no longer replace it.

Action: Do not infer melt and pour from the country of dispatch, rolling or non-preferential origin. Match the heat number on the evidence to the steel in the shipment before the declaration is lodged.

Primary sources: [Commission evidence announcement](#) | [Commission Implementing Regulation \(EU\) 2026/1963](#)

2. CBAM verifiers have new Registry guidance and training

Status: New resources published 28 September 2026

The Commission has released guidance on CBAM verification and accreditation, Registry access documents, operational material and three training videos for accredited verifiers.

The material covers registration, technical-user access, change requests and collaboration requests with operators of installations outside the EU. The verification guidance focuses on emissions reports for installations producing CBAM goods imported from 1 January 2026.

Action: Importers should ask whether each relevant installation operator has selected an accredited verifier, whether the Registry collaboration request has been accepted and who owns follow-up when the verifier identifies missing or inconsistent data.

Primary sources: [Commission announcement](#) | [CBAM verification resources](#)

3. Chinese pea protein now carries definitive anti-dumping duties

Status: Definitive measure in force from 25 September 2026

The Commission has imposed definitive anti-dumping duties of 40.5% to 67.1% on pea protein originating in China. The measure runs for five years and definitively collects the provisional duties that had applied since 29 April.

The product is high-protein pea protein with a protein content above 65% on a dry basis, in all physical forms and whether textured or not. It can enter under several food, protein and animal-feed codes, so a commercial description such as plant protein, pet-food ingredient or aquafeed input is not enough to rule the measure out.

Action: Check the full TARIC code, origin and named exporting producer. A company-specific rate depends on the conditions in the Regulation, including the required valid commercial invoice declaration. If those conditions are not met, the residual rate may apply.

Primary sources: [Commission announcement](#) | [Commission Implementing Regulation \(EU\) 2026/2101](#)

DEADLINE AND RISK RADAR

1 October 2026: Steel declarations need melt-and-pour evidence

The new evidence rule starts today. Treat an incomplete Mill Test Certificate as a pre-entry exception, not a document to chase after release.

5 October 2026: Q3 CBAM certificate price is due

The Commission is scheduled to publish the third quarterly CBAM certificate price. The Q1 price was EUR 75.36 and the Q2 price was EUR 75.28. The Q3 figure will apply to certificates corresponding to emissions in CBAM goods imported during the third quarter.

[Commission certificate price page](#)

New sanctions listings: load two separate 28 September updates

The Council added 10 individuals and 17 entities under the Ukraine territorial-integrity framework over the unlawful deportation and forced assimilation of Ukrainian children. It separately added 10 individuals under the Russia human-rights framework over repression connected with the Yabloko party.

Both updates carry asset-freeze and no-funds-or-economic-resources obligations. The first also applies travel bans to listed natural persons. Screening teams should load both legal updates and rescreen active counterparties, banks, beneficial owners and other relevant parties.

[Ukraine territorial-integrity listings](#) | [Russia human-rights listings](#)

By 1 November 2026: EU small-parcel handling fee

The new Code requires the fee to begin by this date, but the Commission still has to determine the amount in a delegated act. Do not confuse this future handling fee with the temporary EUR 3 customs duty that already applies to low-value e-commerce items.

30 December 2026: EUDR application for major operators

Large and medium operators, plus micro and small operators already covered by the EU Timber Regulation, should be testing product mapping, geolocation files, due-diligence statements and reference-number hand-offs now. Other micro and small operators follow on 30 June 2027.

[Commission EUDR overview](#)

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 who is the producer in each Member State, who holds registrations and who owns the evidence and reporting data for each packaging format.

[Commission packaging update](#)

WORTH READING ELSEWHERE

- [New Union Customs Code enters into force](#), KPMG. Third-party commentary on the new importer-for-distance-sales obligations and the staged application of the Code.
- [EU Steel Overcapacity Regulation](#), Crowell & Moring. Third-party legal commentary on the quota system, 50% out-of-quota duty and melt-and-pour evidence chain.
- [Mill Test Certificates for EU Steel Imports](#), Customs Support Group. Practitioner commentary on the file needed from 1 October and how the rule interacts with steel sanctions evidence.

From Medium and Substack

The following pieces are commentary, not primary legal sources. Both predate the final adoption of Regulation (EU) 2026/2108, so use them for context rather than current legal status.

- [Europe's Silent Revolution: How the EU Is Reinventing Customs](#), Vittorio Pecoraro on Medium. A short introduction to the Data Hub, the new Authority and Trust and Check.
- [The European Customs Hub Will Become a Data Infrastructure](#), FuturEUroscope on Substack. A useful policy argument about data provenance, explainable risk scoring, resilience and public control.

ONE QUESTION FOR YOUR CUSTOMS FILE

Can you show who created each origin, classification and value data point, what evidence supported it and who approved the latest change?

That question is useful in today's declaration review and will matter even more when the same record feeds the EU Customs Data Hub.

[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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