THE DECLARANT BRIEF

ISSUE 35 | 22 October 2026 | A five-minute EU border briefing

The EU is sanctioning the route, broker and payment chain

New Russia circumvention listings, a practical CBAM customs guide, the EUR 2 handling fee and the dates your border file must be ready for.

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

THE CRITICAL DEVELOPMENT

Sanctions screening now has to follow the transaction, not just the seller

> On 15 October, the Council added three individuals and nine entities to the EU's Russia sanctions list for helping sanctioned goods, oil or payments move through circumvention networks.

The names matter. So does the structure of the package. It reaches a Russian cargo delivery company, a licensed customs broker, trade companies in Turkiye, a Russian payment intermediary and oil or shipping businesses in the United Arab Emirates, India and the Seychelles. The Council is signalling that exposure can sit in the route, logistics service, payment chain or vessel ecosystem even when the exporter and buyer look familiar.

The listed parties are subject to an asset freeze. EU operators must not make funds or economic resources available to them, directly or indirectly. Travel bans also apply to the listed individuals.

A screening process that checks only the contracting buyer and seller can miss this kind of risk. A clean customer name does not clear the customs broker, freight provider, ship manager, payment agent, beneficial owner or other party that receives an economic benefit.

What to do this week

1. Rescreen active customers, suppliers and service providers against the 15 October listings.
2. Add logistics providers, customs brokers, ship managers, payment agents and payees to the screening scope.
3. Review ownership and control, not only exact name matches.
4. Flag unusual routing, split invoices, changed payees and third-country intermediaries for review.
5. Pause a transaction when a party or ownership link cannot be resolved before release or payment.
6. Keep the search terms, identifiers, match decision and approver in the transaction file.

The compliance question is no longer simply, "Is our customer listed?" It is whether the transaction makes funds or economic resources available to a listed party anywhere along the route.

Primary source: Council announcement and links to Decision (CFSP) 2026/2332 and Implementing Regulation (EU) 2026/2333

THREE CHANGES TO KNOW

1. The new CBAM Q&A turns customs hand-offs into a control issue

Status: Commission guidance updated on 15 October 2026

> The Commission has published a 63-page CBAM Questions and Answers document. It is guidance, not a legal amendment, but it gives importers and representatives a useful operating map.

The document says packaging is subject to CBAM when its CN code is declared and covered by Annex I. It confirms that the authorised CBAM declarant remains legally responsible even if technical submission is delegated. It also explains that goods under transit or inward processing are generally outside CBAM until they are released for free circulation. When inward-processing goods or resulting products enter free circulation, the underlying CBAM quantities and emissions may need to be reported even if the final processed product is not listed in Annex I.

Action: Map who is importer, customs declarant and authorised CBAM declarant for each flow. Test one transit, inward-processing and packaging scenario against the declaration data and commercial contract.

Primary source: European Commission CBAM communication and 15 October Q&A

2. A EUR 2 Union handling fee starts on 1 November

Status: Commission guidance dated 5 October 2026

> The Commission says customs authorities will collect a non-refundable EUR 2 Union handling fee per item for goods sold in distance sales and released for free circulation. Unlike the temporary EUR 3 customs duty, the handling fee is not limited to consignments worth EUR 150 or less.

Product identifiers also become mandatory for imported distance sales on 1 November. Sellers, platforms, carriers and declarants therefore need both the commercial fee logic and the required product data to reach the customs message.

Action: Test three real orders, including one above EUR 150, from catalogue data through the carrier or broker feed. Confirm item counts, fee treatment and the product identifier received by customs.

Primary source: Commission guidance on the temporary EUR 3 duty and Union handling fee

3. The EU wants a stronger trade toolbox, but no new tariff followed yet

Status: Policy direction, not an operative border measure

> The European Council asked the Commission to make effective use of existing EU instruments and urgently enhance the toolbox for addressing global macroeconomic imbalances. It also called for progress on packaging and labelling barriers inside the Single Market.

This is a policy signal. It does not create a new customs duty, safeguard or anti-dumping measure by itself. Importers should watch the follow-up, but declarations must still use the legal acts and TARIC measures in force on the acceptance date.

Action: Keep policy monitoring separate from tariff master data. Add a measure only when the legal act and effective date are confirmed.

Primary source: European Council conclusions on competitiveness, 16 October 2026

DEADLINE AND RISK RADAR

1 November 2026: Item data and handling-fee logic go live

> For distance sales, confirm that the mandatory product identifier travels from the seller or platform to the customs declaration. Reconcile the EUR 2 handling fee per item before the first live declarations.

Commission customs reform page

CBAM: decide who owns each customs hand-off

> For each import model, record whether the importer or an indirect customs representative is the authorised CBAM declarant. Do not assume a broker accepting the customs declaration has accepted the CBAM role.

European Commission CBAM Q&A

30 December 2026: Run the EUDR evidence chain with real data

Large and medium operators, plus micro and small operators already covered by the EU Timber Regulation, are due to enter application on 30 December. Other micro and small operators follow on 30 June 2027. Test real geolocation and due-diligence data now.

Commission EUDR implementation update

PPWR: importer records are already a current obligation

The Packaging and Packaging Waste Regulation has applied generally since 12 August. Keep packaging, producer-responsibility and food-contact PFAS evidence with the responsible market record.

Commission packaging update

Origin and trade measures: a supplier address still proves neither

For every origin claim, keep the CN code, applicable rule and proof together. For registered PVA imports and other trade-defence measures, check producer, TARIC additional code and declaration date.

EU TARIC consultation

WORTH READING ELSEWHERE

The following pieces are third-party commentary, not primary legal sources.

- Europe's Silent Revolution: How the EU Is Reinventing Customs, Vittorio Pecoraro on Medium. A useful overview of the reform's direction. Use the Commission guidance for current dates, fee amounts and legal effect.

- China Commercial Intelligence Brief WD-21, Ascendancy Advisors on Substack. A current commercial reading of EU-China trade pressure. Treat proposed safeguards and political understandings as watch items until an adopted instrument says otherwise.

ONE QUESTION FOR YOUR CUSTOMS FILE

For one higher-risk transaction, can you identify and screen every party that moves the goods, files the declaration, receives payment or controls a participating company?

> If the file contains only the buyer and seller, the screening trail is incomplete.

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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