

Ecommerce Europe's action points on the UCC reform

Ecommerce Europe welcomes the proposed revision of the Union Customs Code (UCC), which aims to address challenges posed by the rapid growth of e-commerce and evolving global trade dynamics. The measures proposed by the UCC revision are designed to enhance fair competition, improve transparency, and facilitate more efficient customs operations across the European Union. However, they also raise important questions about implementation, administrative burdens, and the potential impact on businesses of all sizes.

In the points below, Ecommerce Europe would like to put forward a set of recommendations focused on ensuring clarity, proportionality, and harmonisation in the new customs framework, with particular attention to the needs of smaller businesses and the importance of global trade alignment. The following action points are meant to be a quick read-through of the main recommendations expressed in the full position on the Union Customs Code revision, which is available on [this webpage](#).

Customs duty threshold removal

Ecommerce Europe supports the de minimis removal, and would like to call for the introduction of the following measures:

1. A careful **evaluation of the administrative burden on smaller businesses** will help ensure that the reform supports fair competition while fostering a healthy e-commerce environment in the EU.
2. **Guidance on the new customs duty calculation, determination of origin of goods, valuation** and more, should be accessible for marketplaces and companies, especially SMEs.
3. **Guidance, in addition to secondary legislation, to EU companies regarding the consistency of this measure** with the set of global rules that apply to WTO members.
4. Coordination between the EU and its major trade partners will be key. **Alignment and harmonisation between the EU and the global legal framework must be ensured and disseminated.**

Deemed importer

Ecommerce Europe welcomes the introduction of the deemed importer in its fiscal and non-fiscal obligations. To help companies comply with this model, we suggest the following:

1. **Guidance and specific rules** on customs duty calculation, determination of origin of goods, valuation should be released as early as possible, in parallel to **guidance on the authorisation for deemed importers** to calculate and communicate the monthly customs debt to customs authorities by the end of the following month (Article 181.5, COM (2023) 258).
2. The **deemed importer's scope and definition should be extended** and encompass not only "platforms" but also third-country sellers with D2C and M2C models, as the concept and enforceability of the deemed importer is tied to the use of the IOSS. Ecommerce Europe believes that the European Parliament's legislative resolution on the UCC reform¹ is a good starting point, proposing to broaden the definition of the deemed importer. Alternatively, Ecommerce Europe appreciates that the Council of the EU is discussing to unlink the deemed importer from the use of the IOSS, and believes that these discussions, tied with the parallel debate on the future of the IOSS and its incentivised use, go in the right direction.
3. With regards to fiscal obligations of the deemed importer, Ecommerce Europe recommends adoption of a "**good faith**" clause similar to the measure set out in Article 5c of the consolidated Regulation 282/2011² for those online marketplaces that rely on the provision of data by the seller. Similarly to the VAT clause, a new clause on customs duties could be used as a mitigating factor at least in cases where reasonable efforts to ensure data accuracy can be demonstrated. This would acknowledge operational constraints while ensuring that deemed importers remain responsible.
4. **Guidance on the complementarity of deemed importer's non-fiscal obligations with the set of EU rules** which govern product safety but which are in the early stages of implementation or are not accompanied by an assessment of their effectiveness.

¹ https://www.europarl.europa.eu/doceo/document/TA-9-2024-0151_EN.pdf

² <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02011R0282-20220701>

EU Customs Data Hub

The EU Customs Data Hub will play a central role in modernising the customs and import system and ensure more transparency and traceability for traders. In our views, the following measures should inform the setting up of the Data Hub:

1. Data sharing is **proportionate** to the role each actor plays in the supply chain, and realistically obtainable by importers/deemed importers.
2. Data sharing includes **all businesses** in the supply chain (online retailers, manufacturers and/or their EU-based representatives, marketplaces, commercial carriers and postal logistics providers).
3. Data submission is **minimised** and limited to the core minimum required for smooth entry through the borders, with all other data provided in a separate mode, through direct access to traders' systems as per the Customs proposal. Equally important is to ensure that only the crucial data elements (safety and security data + IOSS number + unique consignment reference) are shared with / through the EU Data Hub at the moment the goods are crossing the EU borders limiting the volume of information to be swiftly processed, so that the process works quickly and reliable.
4. Data is **(cyber)secure** against unlawful access and unauthorised disclosure.
5. Data sharing mechanisms and any documentary requirements need to be fully **harmonised**, removing the need for businesses to comply with EU27 systems and requirements.
6. Businesses should have to provide data **only once** and then this should be re-used in subsequent steps of the customs procedure. It should be provided that the party providing data to the Customs Data Hub should not be affected or penalised in case the importer/deemed importer does not provide the data in an accurate and timely manner.
7. The DPP Registry, the SWE-CERTEX portal and the Customs Data Hub should be interlinked to avoid unnecessary fragmentation and duplication.

Ecommerce Europe would recommend that the European Commission launches a **consultation process** as soon as the data requirements that will constitute the new EU Customs Data Model for the Data Hub are to be determined.

About Ecommerce Europe

[Ecommerce Europe](https://www.ecommerce-europe.eu) is the united voice of the European Digital Commerce sector, representing the interests of companies selling goods and services online to consumers in Europe. Our mission is to act at EU level by engaging with policymakers to create a better regulatory framework for all e-merchants. Ecommerce Europe is a platform where our members can stay informed, exchange best practices, and define common positions on EU legislation impacting the sector.