EUROCHAMBRES

POSITION ON SIMPLIFYING EU CUSTOMS PROCESSES AND PROCEDURES

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In recent years, customs procedures have become increasingly complex, with the number and complexity of legal requirements governing foreign trade steadily increasing, while no sufficient simplification has taken place for businesses. Eurochambres therefore proposes four main areas where simplification should be for companies in the customs area to strengthen our competitiveness.

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1. Executive summary

Over the years customs procedures and rules have become increasingly complex. This poses significant challenges for companies, who despite mounting pressures, are not being granted a reasonable period for organizational and technical implementation. Coherence within Commission services on matters impacting customs remains improvable, and the digitalization of customs processes has not yet led to simplification. On the contrary, due to the insufficient interoperability of national and European IT systems, procedures have often become even more complicated and resource-intensive for our companies. It is therefore high time to improve existing approaches and to provide functional, fault-tolerant, and user-friendly solutions to European companies in the Customs area.

2. Why chamber network considers Customs simplification relevant

European Chambers of Commerce and Industry are key drivers in assisting European companies to thrive on international markets and to represent their interest in trade and customs. As part of their mandate to advocate their economic interests, helping companies navigate customs procedures and trade barriers, as well as issuing trade documentation are essential components in securing greater competitiveness of European business.

3. Eurochambres' main messages/recommendations

Eurochambres has identified four main challenges and has grouped them into four categories and proposed targeted solutions to each of them:

I. EU customs law should reflect standard business processes in a straightforward manner and allow for corrections

Numerous common cross-border operations cause a disproportionate amount of work for businesses and customs authorities. These include the handling of repairs (both within the EU and in third countries), returns, sample shipments and the (re)import of empty reusable packaging.

Low risk and trustworthy parties allow for significant simplifications: A general customs exemption should be considered for repairs, as already foreseen in the Trade and Cooperation Agreement with UK. In the case of returns. The use of company data would ease returns. Sample shipments should generally be exempt from prohibitions and restrictions, including CBAM. It should generally be possible to declare empty reusable packaging implicitly[1].

Work errors in customs handling – by companies and customs authorities – also cause a disproportionate amount of effort today. At the same time, the probability of errors is increasing due to the growing number and complexity of customs-related regulations. For a genuine partnership between customs and industry, there must be simple correction options for both parties. Fines and penalties should only be considered if the errors cannot be corrected, as in the case of an actual violation of an embargo.

II. Limit data requirements and formal obligations to what is strictly necessary

Every additional data requirement imposes significant costs on affected companies. The introduction of new data elements- particularly in customs declarations - must therefore always be justified. The principle of “one in, one out” should apply.

- **Taric measures take effect without an implementation period:** These measures vary in complexity. In most cases, proper implementation requires days or weeks of lead time because the item master data typically needs to be reviewed. That review can only begin once the specific requirements are known. This time and capacity requirement for businesses is currently disregarded, resulting in significantly higher costs.
- **Negative codes (Y-codes):** The proliferation of negative codes creates an excessive bureaucratic burden. Maintaining article master data solely to confirm that goods do *not* fall under a regulation is highly inefficient. A striking example is the TARIC measures for the F-gas and ozone regulations, which apply to broad categories of goods and in 99% of cases require negative coding. For trusted traders (AEO) or under simplified procedures (e.g. SDE[1]), negative codes should largely be eliminated. Overall, the system of negative codes should be consolidated and simplified.
- **Examples of dispensable data elements:** Data element 19 05 017 000 “Identification of the departing means of transport” is problematic, as this information is often not known at the time of the declaration and the vehicle may change several times before reaching the border. This element should be removed or at least made optional.
- **ENS : the mandatory use of commodity codes in ENS is problematic in cases where international customs documents are used that do not require HS codes. This is the case for ATA Carnets.**

[1] Article 139, 141 UCC-DA

- **Supplier's declarations:** The mandatory use of supplier declarations also generates high costs. In particular, in cases of *contract processing* (goods are processed by a subcontractor and then returned to the principal), supplier's declarations create such a burden that companies often forego preferential treatment altogether. The necessary information could instead be transmitted easily via delivery notes. What matters is that the information required to determine preferential origin is available—not that it must always be provided in the form of a supplier's declaration.

4. Reuse existing data ("single window") and ensure company access to their own data

The "once only" principle must also apply to customs data. If customs administrations already hold certain data, companies must not be required to resubmit it.

- **Example:** During the CBAM (carbon border adjustment mechanism) transition phase, this principle was disregarded, with the result that existing import data for CBAM goods had to be re-entered in quarterly reports. This created avoidable costs and frustration.

Customs System Integration Gap:

The absence of integration between AES (automated export system) and PoUS (proof of Union Status) results in significant inefficiencies. Both systems require largely identical data, yet they operate independently, and no interface has been implemented. This creates unnecessary duplication of effort. A pragmatic short-term measure would be to raise the de minimis threshold for trade documentation to €50,000, reducing administrative workload and accelerating process efficiency[2].

Enterprise access to proprietary customs data:

The single window concept should have been implemented long ago. In addition, all EU customs administrations should provide companies with straightforward access to the customs declarations submitted under their EORI number—for example, through a monthly report having the same format in each member state.

5. Improve the usability of EU services and publications

Databases and services such as the EU Trader Portal or TARIC should be revised with a focus on user-friendliness.

The availability of the EU Official Journal should also be improved. For laws to be implemented quickly and effectively, goods lists, annexes to sanctions regulations, and all annexes containing CN codes should be made available not only in PDF or HTML but also in a uniform, machine-readable format such as .csv. This simple measure would significantly reduce costs.

[2] Art. 126 UCC DA and Art. 199 Abs. 3 UCC IA

- **Example**: Regulation (EU) 2025/2033 replaced Annex XXIII of Regulation (EU) No 833/2014 with a new annex. However, no summary of the changes was provided. Manually comparing the two documents takes several hours of work for thousands of companies across the EU.

TARIC is unique in that it changes daily and without prior notice. This is unprecedented worldwide: in most jurisdictions, customs administrations amend tariffs and measures with advance notice, at fixed dates (e.g. the first of the month), or with grace periods. The constant, unpredictable changes in TARIC create high costs and uncertainty. A rule-based approach would reduce these burdens considerably. As a principle, the EU customs tariff—including all TARIC measures—should only change after prior notification and on the first of the month. Exceptions should be limited to cases where immediate implementation is essential or where changes impose no burden on companies.

6. Conclusion

Strict adherence to these four principles would deliver rapid and tangible relief for EU businesses. This applies equally to the implementation of the proposed solutions in the examples cited.

Eurochambres – the association of European chambers of commerce and industry – represents more than 20 million businesses through its members and a network of 1700 regional and local chambers across Europe. Eurochambres is the leading voice for the broad business community at EU level, building on chambers' strong connections with the grass roots economy and their hands-on support to entrepreneurs. Chambers' member businesses – over 93% of which are SMEs – employ over 120 million people.

Previous positions can be found here.

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