



Northern Ireland
Assembly

Research and Information Service Briefing Note

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Windsor Framework Democratic Scrutiny Committee

Status Update

Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013.

RaISe

This information is provided to Members of the Legislative Assembly (MLAs) in support of their duties, and is not intended to address the specific circumstances of any particular individual. It should not be relied upon as professional legal advice, or as a substitute for it.

At its meeting on 29th May 2025, the DSC made a decision to monitor [Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation \(EU\) No 952/2013.](#)

1 Background

The European Commission published a proposal to revise Union Customs legislation in May 2023. The proposal seeks to set-up a new EU Customs Authority to oversee an EU Data Hub.

Regulation (EU) 952/2013 established the Union Customs Code (UCC), which lays down the general rules and procedures governing goods entering or leaving the EU customs territory. As the cornerstone of the EU's customs framework, the UCC provides the legal basis for all customs operations.

The new proposal envisages a comprehensive redrafting of this framework, including provisions granting the Commission the authority to adopt one or more Delegated Acts in specific areas of the UCC.

The proposal follows the ordinary legislative procedure under the Lisbon Treaty, and therefore requires the support of both the European Parliament and the Council.

2 Status Update

The European Parliament adopted its first-reading position on 13 March 2024, and so the proposal will go to an early second reading. With the Council having established a partial negotiating mandate, both institutions are now engaging in trilogues.

The first trilogue on this file was held on 8 July 2025, and further discussions are scheduled, including a meeting of the Council's Working Party on Tax Questions (Indirect Tax Questions – VAT) on 11 September 2025.

If the institutions reach an agreement, the compromise text will be adopted as the Council's Common Position following legal review. This step is anticipated

towards the end of 2025 or in early 2026. The Common Position would then return to the European Parliament for approval at second reading, first in the IMCO Committee and subsequently in plenary, thereby concluding the procedure under an early second-reading agreement, likely in the first half of 2026.

Should trilogue negotiations fail, the proposal will proceed to a full second reading, with Parliament and Council continuing efforts to reach a compromise at a later stage.

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