CHAMBER OF DIGITAL ECONOMY

APPEAL OF THE CHAMBER OF DIGITAL ECONOMY

for the consistent, fair and predictable implementation of European Union customs reform

To the representatives of the Government and Parliament of the Republic of Poland, Polish Members of the European Parliament and the institutions of the European Union

Dear Sir or Madam,

The reform of the EU customs system is one of the most significant legislative processes shaping the future of European e-commerce. Its implementation will directly affect businesses, online marketplaces, logistics operators, customs authorities and millions of consumers across the European Union.

The Chamber of Digital Economy (e-Izba), representing the interests of the digital economy sector, emphasises the need to ensure that the new rules reflect the actual operating models of cross-border e-commerce, guarantee a level playing field and are implemented in a uniform, transparent and predictable manner.

Particular attention must be paid to the rapidly evolving business models of platforms based outside the European Union, including the increasing vertical integration of their operations and their use of different logistics and customs arrangements. Unless the rules and implementation timetable are adapted accordingly, there is a risk of significant disparities in the obligations imposed on businesses operating in the same market and competing for the same consumers.

Against this background, we present six key recommendations for the further development and implementation of the reform.

1. Equal rules for all cross-border e-commerce models, including B2C and B2B2C

One of the fundamental challenges of the reform is to ensure that the scope of customs and reporting obligations does not depend solely on the formal structure of a transaction, the logistics model adopted or the way the supply chain is organised.

Modern e-commerce encompasses both direct cross-border B2C sales and more complex B2B2C (business-to-business-to-consumer) models involving intermediaries, affiliated entities, warehouses located within the European Union and various customs procedures.

The increasing vertical integration of non-EU platforms may result in businesses selling to European consumers being subject to different obligations and implementation deadlines, despite the comparable nature of their activities.

Of particular concern is the possibility that, from 1 July 2028, parts of the B2C e-commerce sector will become subject to new reporting obligations through the EU Customs Data Hub, while other models of selling to consumers, particularly those using B2B2C structures and warehouses within the EU, will become subject to equivalent obligations at a later date.

We call for a common implementation date for reporting obligations through the EU Customs Data Hub for all non-EU entities and platforms selling to consumers in the European Union, regardless of their business model, organisational structure or delivery arrangements.

This also requires a clear definition of the role of the importer, rules for allocating responsibility among individual supply chain participants, and recognition of the specific characteristics of B2B2C models in implementing acts and guidance.

The objective should be to establish a system in which the scope of obligations is determined by the actual nature of the economic activity and its impact on the EU market, rather than by the ability to use a particular transaction or logistics structure.

2. Uniform guidance on Trust & Check and system interoperability

The effectiveness of customs reform will depend to a considerable extent on the quality of technical solutions and the consistent interpretation of the new rules by customs authorities across the Member States.

It is particularly important to develop detailed guidance on granting trusted trader status under the Trust & Check scheme, taking into account the existing AEO (Authorised Economic Operator) framework. This guidance should also address the circumstances of the many businesses, particularly in e-commerce, that have not previously carried out customs operations. The rules should allow such businesses to obtain Trust & Check and AEO status, even if subject to additional conditions, where this status becomes essential to maintaining their competitiveness as a result of customs reform. Previously, owing to the absence of specific customs rules for distance sales, these businesses did not have to engage in such processes.

In e-Izba's view, the certification process should take into account a business's actual role in the supply chain, its membership of a corporate group, the extent of its control over logistics processes and its access to the data required to fulfil customs obligations.

At the same time, interoperability between the IT systems of customs authorities and businesses must be ensured during the transition to the EU Customs Data Hub ecosystem.

We call for:

- The development and publication of guidance, uniform across all Member States, on Trust & Check and its relationship with AEO status;
- Recognition of complex organisational structures, corporate groups and logistics models in the certification process;
- Common data exchange standards and interoperability between IT systems;
- The timely provision of technical specifications, testing environments and procedures for integration with the EU Customs Data Hub;
- A reduction in the duplication of administrative and reporting obligations.

These measures should enable businesses to prepare for the reform without incurring disproportionate costs arising from divergent technical requirements and interpretations.

3. Consistent and predictable implementation of the reform across all Member States

The consistent application of customs rules across all Member States is a prerequisite for the proper functioning of the European single market.

Differences in the interpretation of the new rules, implementation timetables and technical requirements may lead to market fragmentation, higher operating costs and competitive advantages unrelated to business efficiency. Consideration should also be given to the Anti-Goldplating Pact announced by European Commission President Ursula von der Leyen, which aims to prevent Member States from introducing additional layers of national regulation that go beyond the EU legal framework.

Ensuring a predictable legislative and implementation process is equally important, both for national authorities and for businesses required to adapt their systems and operational processes.

We call for a uniform, transparent and realistic timetable for implementing customs reform throughout the European Union.

In particular, we call for the early publication of guidance and technical documentation, regular consultations with the private sector, adequate transition periods and coordination between EU institutions and national authorities.

4. Establishment of a national working group on the EU Customs Data Hub

The proposed EU Customs Data Hub will be one of the key components of the new EU customs system.

For it to function effectively, it must reflect not only the needs of customs authorities, but also actual business processes, IT system architectures and the ways in which data flows between participants in cross-border trade.

We therefore call for the establishment of a national working group on the EU Customs Data Hub, coordinated by the Customs Department of the Ministry of Finance, with the active participation of private-sector representatives.

The group should provide a platform for cooperation between public authorities and representatives of the e-commerce sector, online marketplaces, logistics operators, customs service providers, and experts in IT systems and data management.

Its core tasks should include identifying implementation challenges, analysing data requirements, providing opinions on proposed technical solutions, and developing recommendations on interoperability and risk analysis.

The outcomes of the national working group’s activities could provide valuable input into the work of the European Commission and the EU Customs Authority on the design and implementation of the EU Customs Data Hub.

With its well-developed e-commerce sector and experience in handling cross-border flows of goods, Poland can make a valuable contribution to designing solutions that meet the needs of the European market as a whole.

We also call for the development of a coherent Polish position throughout the preparation and implementation of the reform, taking into account the experience of Polish businesses and the practical operating conditions of the national customs administration.

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5. Coordination of customs reform with other e-commerce regulations

Customs reform is being implemented during a period of extensive regulatory change affecting European e-commerce. The coordination of activities relating to customs reform in its broader sense should therefore take into account both existing regulations and draft legislation, as well as announced legislative initiatives being prepared at EU and national level.

Businesses must simultaneously adapt their operations to new requirements concerning product safety, the liability of online platforms, consumer protection, tax obligations, and data flows and reporting.

Insufficient coordination between these regulations may lead to overlapping obligations, duplicated information requirements, unclear allocation of responsibilities and conflicting legal interpretations.

We call for a comprehensive analysis of the interrelationships between customs reform and other sector-specific legislation affecting e-commerce.

This analysis should identify potential conflicts of law, regulatory gaps, and instances of overlapping reporting and control obligations.

The Chamber of Digital Economy stands ready to participate actively in this work. e-Izba's Legislative Group will take steps to map the key issues and present recommendations for ensuring a coherent legal environment for the e-commerce sector.

6. Ongoing dialogue with businesses and meaningful industry participation in implementation

The scale and complexity of customs reform require ongoing cooperation between public authorities, European institutions and the private sector.

Consultation should not be limited to the legislative drafting stage. Business participation in the preparation of implementing acts, interpretative guidance, technical standards and implementation timetables is equally important.

We therefore call for the establishment of lasting mechanisms for dialogue that enable risks to be identified early, the feasibility of proposed solutions to be assessed, and the experience of businesses directly involved in cross-border trade in goods to be taken into account.

This approach will help make the reform more effective, reduce implementation costs and provide greater legal certainty for all market participants.

Conclusion

European Union customs reform should establish a modern, effective and fair system that addresses the challenges of contemporary e-commerce.

However, it must not result in businesses operating in the same market and serving the same consumers being subject to different obligations solely because of their organisational structure, sales model or delivery arrangements.

A level playing field requires equal regulatory treatment, regardless of business model or logistics structure.

We believe that a properly coordinated reform, based on uniform standards, predictable deadlines and meaningful dialogue with businesses, can enhance the security of trade in goods, improve the effectiveness of customs controls and strengthen the competitiveness of the European market.

The Chamber of Digital Economy stands ready to cooperate with national authorities, the European Commission and the other institutions involved in the reform process.

We trust that these recommendations will be taken into account in the forthcoming legislative and implementation work.

Yours faithfully,

Patrycja **Sass-Staniszewska**
President of the Chamber of Digital Economy

The Chamber of Digital Economy
Łucka 18/76,
00-845 Warsaw

KRS: 0000474028
NIP: 701-039-19-22
REGON: 146832492

Phone: +48 506 577 824
biuro@eizba.pl
www.eizba.pl

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Patrycja Staniszewska
patrycja.staniszewska@eizba.pl

Izba Gospodarki Elektronicznej
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