European Parliament
2024-2029

TEXTS ADOPTED

P10_TA(2026)0097

Non-application of customs duties on imports of certain goods

Amendments adopted by the European Parliament on 26 March 2026 on the proposal for a regulation of the European Parliament and of the Council on the non-application of customs duties on imports of certain goods (COM(2025)0472 – C10-0192/2025 – 2025/0260(COD))[1]

(Ordinary legislative procedure: first reading)

[1] The matter was referred back for interinstitutional negotiations to the committee responsible, pursuant to Rule 60(4), fourth subparagraph (A10-0070/2026).

Amendment 1
Proposal for a regulation
Recital 2

Text proposed by the Commission	*Amendment*
(2) To avoid disruption and continue improving the trade and investment relationship with the United States, on 16 December 2020 the Union adopted Regulation (EU) 2020/2131 of the European Parliament and of the Council[1] on the elimination of customs duties on ***certain*** goods, ***in particular certain types of*** lobster***, applicable*** from 1 August 2020***. That Regulation expired on*** 31 July 2025.	(2) To avoid disruption and continue improving the trade and investment relationship with the United States***, the Union and the United States agreed the Joint Statement on a Tariff Agreement, announced on 21 August 2020, under which the Union committed to eliminate tariffs on imports of United States live and frozen lobster products and the United States committed in return to reduce by 50 % its tariff rates on certain products exported by the Union worth an average annual trade value of USD 160 million, including certain prepared meals, certain crystal glassware, surface preparations, propellant powders, cigarette lighters and lighter parts. In order to implement that 2020 Joint Statement***, on 16 December 2020 the Union adopted Regulation (EU) 2020/2131 of the European Parliament and of the Council[1] on the elimination of customs duties on ***an erga omnes basis, on a limited number of*** goods, ***including live and frozen*** lobster ***products originating in the United States, for the period*** from 1 August 2020 ***until*** 31 July 2025.
[1] Regulation (EU) 2020/2131 of the European Parliament and of the Council of 16 December 2020 on the elimination of customs duties on certain goods (OJ L 430, 18.12.2020, p. 1–4, ELI:	[1] Regulation (EU) 2020/2131 of the European Parliament and of the Council of 16 December 2020 on the elimination of customs duties on certain goods (OJ L 430, 18.12.2020, p. 1–4, ELI:

http://data.europa.eu/eli/reg/2020/2131/oj).	http://data.europa.eu/eli/reg/2020/2131/oj).

Amendment 2
Proposal for a regulation
Recital 4

Text proposed by the Commission	*Amendment*
(4) Accordingly, ***the*** customs duties on imports of the goods classified under the CN codes listed in the Annex should apply ***at a level of 0 % for as long as the United States is effectively implementing the Joint Statement***.	(4) Accordingly, ***to avoid trade disruptions, the suspension of*** customs duties on imports of the goods classified under the CN codes listed in the Annex should apply ***retroactively from 1 August 2025 until 31 December 2028***.

Amendment 3
Proposal for a regulation
Recital 4 a (new)

Text proposed by the Commission	*Amendment*
	(4a) The customs authorities of the Member States should ensure that products benefiting from customs duties of 0 % actually originate in the United States and are not re-exported or transported through third countries, in order to avoid circumvention of tariff provisions.

Amendment 4
Proposal for a regulation
Recital 5

Text proposed by the Commission	*Amendment*
(5) In order to ***ensure uniform conditions for the implementation*** of this Regulation***, implementing***	(5) In order to ***suspend in whole or in part the tariff preferences granted by this Regulation, the power to adopt***

powers should be conferred on the Commission ***to suspend the non-application of the customs duties in specific circumstances.*** Those ***powers should be exercised*** in accordance with the ***examination procedure provided for in Regulation (EU) No 182/2011 of*** the European Parliament and ***of*** the Council[3].

delegated acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of amending the Annex to this Regulation in order to suspend in whole or in part the application of Article 1 of this Regulation***. It is of particular importance that*** the Commission ***carry out appropriate consultations during its preparatory work, including at expert level, and that*** those ***consultations be conducted*** in accordance with the ***principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making[3]. In particular, to ensure equal participation in the preparation of delegated acts,*** the European Parliament and the Council ***receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts***.

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[3] ***Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13***, ELI: http://data.europa.***eu/eli/reg/2011/182/oj).***

[3] ***OJ L 123, 12.5.2016, p. 1***, ELI: http://data.europa.***eu/eli/agree_interinstit/2016/512/oj.***

Amendment 5

Proposal for a regulation
Recital 5 a (new)

Text proposed by the Commission	*Amendment*
	(5a) By 30 June 2028, the Commission should publish a comprehensive evaluation report on the impact of this Regulation on Union producers, the bilateral trade balance of goods between the Union and the United States, including an analysis of in which sectors the dependence of the Union market on goods originating in the United States has increased or diminished, and of the impact on the budget of the Union and Member States' finances. Where appropriate, that report should be accompanied by a legislative proposal for extension of the application of this Regulation.

Amendment 6

Proposal for a regulation
Recital 6 a (new)

Text proposed by the Commission	*Amendment*
	(6a) The implications of this Regulation for the Union budget have been assessed+ pursuant to Article 310(4) of the Treaty on the Functioning of the European Union. Sufficient financial and human resources should be provided for its implementation, while considering the impact of the financing on other Union programmes or policies and ensuring its compatibility with the multiannual financial framework, the system of own

	resources and the corresponding interinstitutional agreement, as well as with the budgetary principles laid down in Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council[1].
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	[+] ***Pro memoria: Budgetary assessment of the European Parliament's Committee on Budgets of 11 December 2025 on the proposal for a Regulation of the European Parliament and of the Council on the non-application of customs duties on imports of certain goods (COM(2025)0472).***
	[1] ***Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj).***

Amendment 7
Proposal for a regulation
Article 2 – paragraph 1 – subparagraph 1 – introductory part

Text proposed by the Commission	*Amendment*
The Commission ***may*** adopt ***an implementing act suspending*** in whole or in part the application of Article 1 in the following circumstances:	The Commission ***is empowered to*** adopt***, in accordance with Article 3a, delegated acts amending the Annex to this Regulation in order to suspend*** in whole or in part the application of Article 1 in the following circumstances:

Amendment 8
Proposal for a regulation
Article 2 – paragraph 1 – subparagraph 1 – point a a (new)

Text proposed by the Commission	*Amendment*
	(aa) where the United States imposes additional tariffs on goods imported from the Union that exceed the 15 % tariff ceiling or modifies the product classification with the effect of raising the tariff level;

Amendment 9
Proposal for a regulation
Article 2 – paragraph 1 – subparagraph 1 – point b

Text proposed by the Commission	*Amendment*
(b) where there are sufficient indications that the United States will act in the manner referred to in point (a) in the future;	(b) where there are sufficient indications that the United States will act in the manner referred to in point (a) ***or point (aa)*** in the future;

Amendment 10
Proposal for a regulation
Article 2 – paragraph 1 – subparagraph 1 – point c

Text proposed by the Commission	*Amendment*
(c) where a change of objective circumstances has occurred with regard to those existing at the time the Joint Statement was issued.	(c) where a change of objective circumstances has occurred with regard to those existing at the time the Joint Statement was issued***, in particular regarding serious breaches of human rights, fundamental principles of democracy and the rule of law, as well as threats to the essential security interests of the Union or its Member States, including their territorial integrity and their economic dimension, and to their foreign and defence***

	policies.

Amendment 11
Proposal for a regulation
Article 2 – paragraph 1 – subparagraph 2

Text proposed by the Commission	*Amendment*
That implementing act shall be adopted in accordance with the examination procedure referred to in Article ***3(2)***.	***Where the Commission suspends the application of*** Article ***1 in part, it shall amend the Annex by reducing the scope of the goods covered***.

Amendment 12
Proposal for a regulation
Article 2 – paragraph 2

Text proposed by the Commission	*Amendment*
2. The ***implementing act*** referred to in paragraph 1 shall apply for as long as the circumstances referred to in paragraph 1 persist.	2. The ***delegated acts*** referred to in paragraph 1 shall apply for as long as the circumstances referred to in paragraph 1 persist ***and in any event no later than until 31 December 2028***. ***Where the Commission finds that the reasons justifying a suspension no longer apply, it is empowered to adopt delegated acts, in accordance with Article 3a, to amend the Annex to this Regulation in order to reinstate the application of Article 1, or, in cases referred to in paragraph 1, second subparagraph, of this Article, to amend the Annex accordingly.***

Amendment 13
Proposal for a regulation
Article 3

Text proposed by the Commission	Amendment
Article 3	***deleted***
Committee procedure	
1. The Commission shall be assisted by the Trade Barriers Committee established by Article 7 of Regulation (EU) No 2015/1843 of the European Parliament and of the Council[4].	
2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.	

[4] Regulation (EU) 2015/1843 of the European Parliament and of the Council of 6 October 2015 laying down Union procedures in the field of the common commercial policy in order to ensure the exercise of the Union's rights under international trade rules, in particular those established under the auspices of the World Trade Organization (OJ L 272, 16.10.2015, p. 1, ELI: http://data.europa.eu/eli/reg/2015/1843/oj).

Amendment 14
Proposal for a regulation
Article 3 a (new)

Text proposed by the Commission	Amendment
	Article 3a
	Exercise of the delegation
	1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this

Article.

2. The power to adopt delegated acts referred to in Article 2 shall be conferred on the Commission from … [the date of entry into force of this Regulation] until 31 December 2028.

3. The delegation of power referred to in Article 2 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.

5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

6. A delegated act adopted pursuant to Article 2 shall enter into force only if no objection has been expressed by either the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and

Text proposed by the Commission	Amendment
	the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Amendment 15
Proposal for a regulation
Article 4 a (new)

Text proposed by the Commission	*Amendment*
	Article 4a
	Evaluation and reporting
	1. By ... [six months from the date of entry into force of this Regulation], the Commission shall publish a provisional evaluation report on the impact of this Regulation.
	2. By 30 June 2028, the Commission shall publish a comprehensive evaluation report on the impact of this Regulation. That report shall also assess the development of the trade and investment relationship for the products falling within the scope of this Regulation between the Union and the United States since 1 August 2025.
	3. Where appropriate, the report referred to in paragraph 2 shall be accompanied by a legislative proposal for extension of the application of this Regulation.
	4. The Commission shall keep the European Parliament and the Council informed,

	regularly and in a timely manner, of relevant developments in the application of this Regulation.

Amendment 16
Proposal for a regulation
Article 5 – paragraph 2

Text proposed by the Commission	*Amendment*
It shall apply from 1 August 2025.	It shall apply from 1 August 2025 ***until 31 December 2028***.