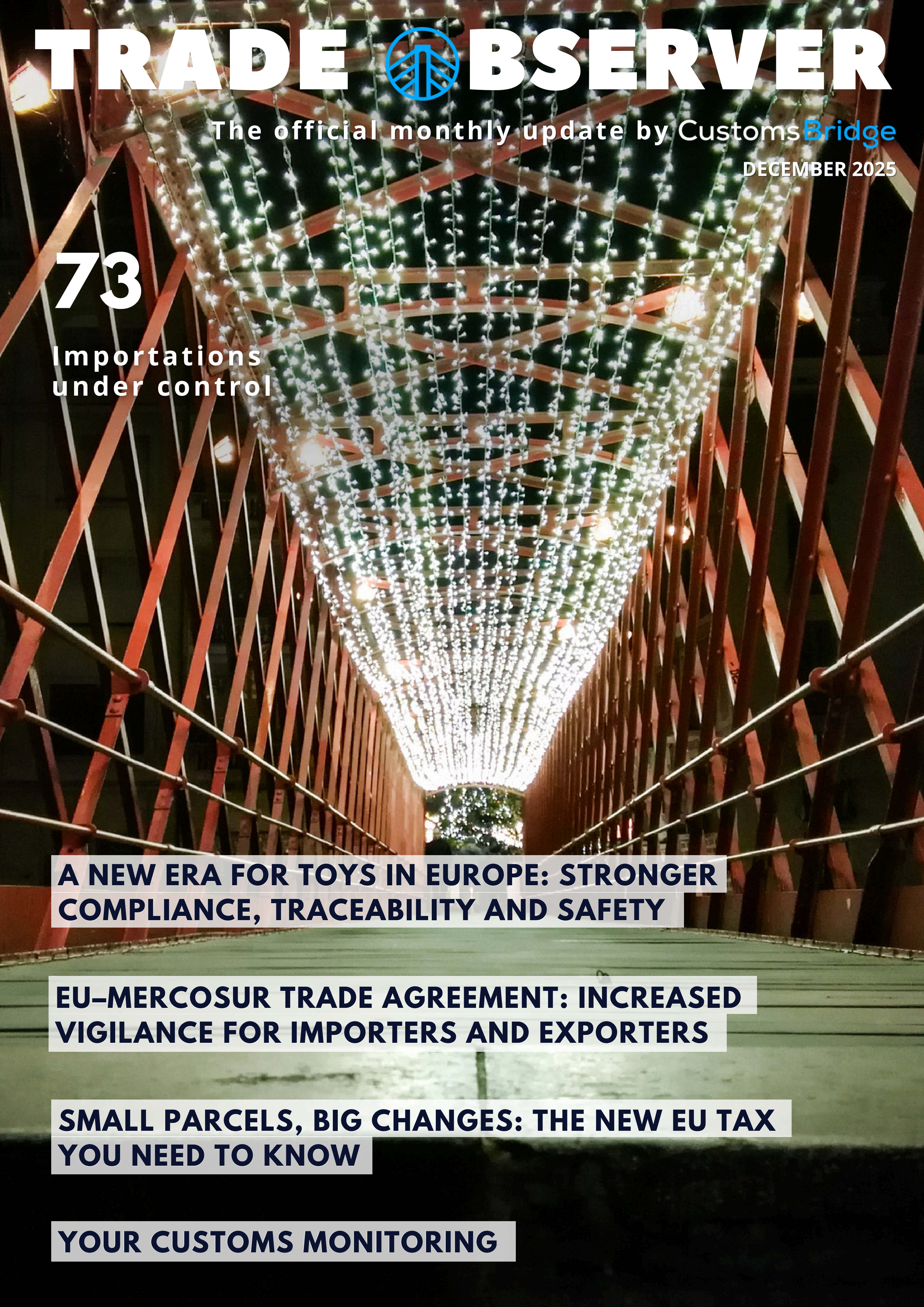

TRADE OBSERVER

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A NEW ERA FOR TOYS IN EUROPE: STRONGER COMPLIANCE, TRACEABILITY AND SAFETY

On 12 December 2025, the European Union published Regulation (EU) 2025/2509 on toy safety, which will gradually replace Directive 2009/48/EC by 2030. This new regulation strengthens child protection while introducing digital traceability through the Digital Product Passport (DPP) and tightening chemical requirements. For importers and customs professionals, the challenge is twofold: ensuring both documentary and chemical compliance while securing logistics flows into the EU.

The scope remains focused on toys intended for children under the age of 14, with a key clarification: the concept of "intended for use in play" must reflect what a parent or supervisor may reasonably assume.
Certain exemptions have been expanded, notably:

- Paintball equipment
- Educational and reading books intended for children over 36 months that have no play value

The Digital Product Passport (DPP) is central to the new traceability framework. It includes CE marking, the customs commodity code and the manufacturer's contact details, and must be uploaded to a European digital registry. A QR code or equivalent data carrier affixed to the toy will enable customs authorities to verify compliance before the product is placed on the market.

Chemical requirements have been significantly reinforced, including:

- A ban on PFAS and the listed bisphenols (B, TBMD, TG-SA, etc.)
- Prohibition of endocrine disruptors (categories 1 and 2), respiratory and skin sensitizers (category 1A), and specific target organ toxicants (category 1)
- Maintenance of heavy metal limits, with adjusted thresholds for aluminium (2,250 mg/kg for dry materials, 560 mg/kg for liquids and 28,130 mg/kg for scraped-off materials)
- Restrictions on N-nitrosamines and N-nitrosatable substances across five toy categories
- Extension of restrictions to all toys for substances such as TCEP, TCPP, TDCP, formamide, BIT, CIT, phenol, formaldehyde, aniline, acrylonitrile, BPA, butadiene, styrene and vinyl chloride
- Prohibition of biocidal products and a strict limitation of allergenic fragrances to 10 mg/kg

The transitional period until 1 August 2030 provides time for adaptation, but early compliance is strategic. Integrating the DPP and new chemical restrictions into operational processes is essential to avoid delays, penalties and reputational risks. Compliance is becoming a core pillar of product traceability and safety on the European market.
This regulation applies to new toys manufactured by EU-established manufacturers, as well as new and second-hand toys imported from third countries and placed on the EU market. The safety of other second-hand toys already on the EU market falls under the scope of Regulation (EU) 2023/988. Products listed in Annex I of the Regulation are excluded from its scope.

EU–MERCOSUR TRADE AGREEMENT: INCREASED VIGILANCE FOR IMPORTERS AND EXPORTERS

On 16 December 2025, the European Parliament reached a key milestone in advancing the free trade agreement with the Mercosur countries (Argentina, Brazil, Paraguay and Uruguay) by approving the principle of safeguard clauses on agricultural imports. The vote —431 in favour, 161 against and 70 abstentions—aims to protect European producers in the event of disruptions to sensitive agricultural markets, while continuing a lengthy ratification process that began more than 25 years ago.

These measures are designed to establish an alert threshold mechanism for certain imports deemed sensitive, including beef, poultry, sugar and ethanol. In the event of a sudden surge in volumes threatening European production, the European Commission will be able to swiftly activate corrective measures, with investigations opened immediately at the request of a Member State and the possibility of implementing provisional measures within 21 days.

For customs and import-export professionals, these safeguard clauses will have a direct impact on the monitoring of trade flows and the management of import formalities. Economic operators will need to closely track import volumes for the affected agricultural products, remain alert to potential warnings, and anticipate any temporary measures that may be activated by EU authorities.

However, concerns remain, particularly in France, which is calling for the introduction of so-called “mirror clauses.” These would ensure that imported products comply with EU environmental standards, including requirements related to pesticide use and animal feed practices. If adopted, such clauses could lead to additional controls for French and European operators, further strengthening customs vigilance and import traceability.

Nevertheless, the adoption of safeguard clauses represents only one step in the legislative pathway of the Mercosur agreement. Differences remain between the versions approved by the European Parliament and the Member States, and interinstitutional negotiations are planned to harmonise the text. The European Commission, led by Ursula von der Leyen, will travel to Brazil for the Mercosur summit to secure the approval of the Twenty-Seven, while the European Parliament’s final vote could take place in 2026, with a majority that will be difficult to secure.

ndeed, Ursula von der Leyen ultimately gave in to requests from France and Italy, postponing the signing of the trade agreement between the European Union and Mercosur until January 2026.

SMALL PARCELS, BIG CHANGES: THE NEW EU TAX YOU NEED TO KNOW

The surge in low-value consignments from third countries, particularly from China, has posed major challenges for European customs authorities and economic operators for several years. In 2024, nearly 4.6 billion parcels valued under €150 were imported into the European Union—more than 145 parcels per second. The majority originated from China, via e-commerce platforms such as Shein, Temu or AliExpress, and largely escaped meaningful taxation. This situation has resulted in unfair competition for European retailers, increased consumer safety risks, and significant control difficulties for customs authorities.

To address these challenges, the French Finance Bill for 2026 introduces a Small Parcels Tax (SPT), designed to complement VAT and customs duties and to ensure a more equitable and controlled treatment of these flows.
The SPT applies to imports of goods contained in low-value consignments under €150, declared under the simplified H7 procedure. It covers all types of flows—B2B, B2C and C2C—and is levied per imported item, with a flat-rate charge of €5 per product, as voted by the Senate. The liable party is the same as for import VAT.
The geographical scope includes mainland France, Monaco, and certain overseas departments (Martinique, Guadeloupe and Réunion), excluding internal flows between mainland France and the overseas departments, as well as imports from OCTs (Overseas Countries and Territories) and imports destined for French Guiana and Mayotte.

The effective implementation of this tax is scheduled for 1 January 2026, subject to the final adoption of the Finance Bill. In parallel, the European Union will introduce a flat-rate charge of €3 per item on all small parcels imported as from 1 July 2026, as a transitional measure ahead of a broader EU-wide system, which will include handling fees of €2 per parcel from November 2026.

This measure will apply to parcels originating from all non-EU countries, but is primarily aimed at addressing the mass influx of low-priced Chinese goods, often non-compliant with EU standards, purchased via Asian platforms such as Shein, Temu and AliExpress.

YOUR CUSTOMS MONITORING

LEGISLATIVE PACKAGE FOR THE OPERATIONAL IMPLEMENTATION OF THE CBAM

The European Commission published in the Official Journal of the EU on 22 December 2025 seven implementing regulations detailing the operational framework of the Carbon Border Adjustment Mechanism (CBAM). These texts specify the rules for verifying and calculating the embedded emissions of goods imported into the European Union. They also define the procedures for calculating and publishing the price of CBAM certificates. The conditions and procedures for obtaining authorized CBAM declarant status are clarified.

New provisions address the operation and updating of the CBAM registry, while information exchanges between customs authorities and operators are strengthened. Finally, the rules for calculating the adjustment of CBAM certificates to be surrendered, including in relation to free allocations, are detailed. These measures enhance the security and harmonization of the CBAM framework.

DEFORESTATION AGREEMENT: ONE-YEAR DELAY FOR EU RULES IMPLEMENTATION

The European Parliament and the Council have agreed to a one-year postponement for the implementation of the new EU rules aimed at preventing deforestation. This measure applies to all companies, with a differentiated implementation schedule: large operators and traders must comply with the regulation from 30 December 2026, while small operators (individuals, micro and small enterprises) have until 30 June 2027.

Practical solutions to facilitate compliance are expected to be put in place. The provisional agreement is scheduled for a vote by the Parliament during its plenary session from 15 to 18 December 2025, followed by approval from both the Parliament and the Council before publication in the Official Journal of the EU to enter into force. If the vote does not take place, the current deadlines remain applicable.

MANAGEMENT OF TARIFF QUOTAS: SCHEDULE

The “first-come, first-served” schedule for tariff quota management for the end of 2025 and the beginning of 2026 has been published. Quotas are allocated according to the chronological order of the validation dates of customs declarations for release for free circulation, in accordance with Article 49 of Implementing Regulation (EU) 2015/2447.
For declarations requesting a quota for the year 2026, the Commission will begin reviewing applications from 8 January 2026. It is important to note that, although the allocation takes place in 2026, it will only apply to volumes available for 2025, based on the date of validation of the declarations.

YOUR CUSTOMS MONITORING

CATCH CERTIFICATION: MANDATORY USE OF THE CATCH PLATFORM FROM JANUARY 2025

From 10 January 2025, all importers in the EU will be required to use the CATCH platform to electronically submit catch certificates and related documents to the authorities of Member States. Paper documents will no longer be accepted at customs offices.
CATCH is a centralized platform enabling the full management of procedures related to the catch certification system, in accordance with Regulation (EU) 2023/2842. Operators are now responsible for:

- Entering their catch certificates into CATCH;
- Submitting the documents via the platform to the competent authorities;
- Completing the customs declaration by including the CATCH number of the digitized certificate.

MEXICO: NEW 20–35% TARIFFS ON CHINA AND SEVERAL OTHER COUNTRIES

Mexico has adopted tariffs ranging from 20 to 35% on imports from a dozen countries with which it does not have trade agreements, including China, Brazil, India, South Korea, Indonesia, Russia, Thailand, Turkey, and Taiwan. The measure primarily affects automobiles, textiles, footwear, and household appliances, with an exceptional rate of 50% applying in certain specific cases.
This decision, inspired by the “Trump method,” still needs to be officially enacted. China has responded by urging Mexico to reverse the decision, denouncing it as a unilateral and protectionist approach.

CBAM: EXTENSION TO NEW HIGH-CARBON PRODUCTS FROM 2028

From 1 January 2028, the Carbon Border Adjustment Mechanism (CBAM) will apply to 180 high-carbon products, including steel- and aluminium-intensive goods such as machinery, household appliances, vehicles, metal furniture, and electrical or medical equipment. Importers will be required to pay a carbon price on these goods, ensuring fair competition with European producers subject to the EU Emissions Trading System (ETS).

Anti-circumvention measures, a decarbonization fund, and technical support will be implemented. The financial adjustment under CBAM will gradually begin in 2026, in parallel with the phasing out of free ETS allowances until 2034.