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PROPOSAL

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	17 September 2026
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2026) 477 final
Subject:	Proposal for a COUNCIL DECISION on the position to be taken on behalf of the European Union in the EU-Türkiye Customs Cooperation Committee, as regards the adoption of a Decision laying down detailed rules for the application of Decision No 1/95 of the EC-Turkey Association Council

Delegations will find attached document COM(2026) 477 final.

Encl.: COM(2026) 477 final

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EUROPEAN
COMMISSION

Brussels, 17.9.2026
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Proposal for a

COUNCIL DECISION

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EXPLANATORY MEMORANDUM

1. SUBJECT MATTER OF THE PROPOSAL

This proposal concerns a Decision establishing the position to be taken on the Union's behalf in the EU-Türkiye Customs Cooperation Committee in connection with the envisaged adoption of a Decision laying down detailed rules for the application of Decision No 1/95 of the EC-Turkey Association Council.

2. CONTEXT OF THE PROPOSAL

2.1. The Agreement establishing an Association between the European Economic Community and Turkey and Decision No 1/95 of the EC-Turkey Association Council of 22 December 1995 on implementing the final phase of the Customs Union

The Agreement establishing an Association between the European Economic Community and Turkey, signed at Ankara on 12 September 1963 ('the Association Agreement')[1] aims to promote the continuous and balanced strengthening of trade and economic relations between the Parties by progressively establishing a customs union. The Agreement entered into force on 1 December 1964.

Decision No 1/95 of the EC-Turkey Association Council of 22 December 1995 ('Decision No 1/95')[2] establishes the rules for implementing the final phase of the Customs Union laid down in Articles 2 and 5 of the Association Agreement.

2.2. The Customs Cooperation Committee

The Customs Cooperation Committee was established by Decision No 2/69 of the Association Council of 15 December 1969[3]. Article 2 of that Decision stipulates that the Customs Cooperation Committee is responsible for ensuring administrative cooperation between the Parties with a view to ensure the correct and uniform application of the customs provisions of the Association Agreement and for carrying out any other tasks in the customs field which the Association Committee may entrust to it.

2.3. The envisaged act of the Customs Cooperation Committee

At its next meeting or by exchange of letters, the Customs Cooperation Committee is to adopt a Decision regarding detailed rules for the application of Decision No 1/95 ('the envisaged act').

The purpose of the envisaged act is to update the provisions of Decision No 1/2006 of the EC-Turkey Customs Cooperation Committee of 26 September 2006 laying down detailed rules for the application of Decision No 1/95 ('Decision No 1/2006', also known as the 'bridging legislation')[4] to bring them in line with the new provisions of the EU's and Türkiye's customs legislation.

3. POSITION TO BE TAKEN ON THE UNION'S BEHALF

The attached proposal aims at the adoption by the Council of the Union position on the envisaged act.

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1 OJ L 361, 31.12.1977, p. 29, ELI: http://data.europa.eu/eli/agree_internation/1964/732/oj
2 OJ L 35, 13.2.1996, p. 1, ELI: http://data.europa.eu/eli/dec/1995/1(5)/oj
3 Decision not published.
4 OJ L 265, 26.9.2006, p. 18, ELI: http://data.europa.eu/eli/dec/ 2006/646/oj

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The objective of this Decision is to align the bridging legislation to the provisions of the Union Customs Code and of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin (the PEM Convention), with retroactive effect as of 1 January 2026. The new decision will:

- take account of enlargement, in particular regarding endorsement of documents in new Union languages and recent developments in the Union customs legislation, in particular regarding movement certificates issued electronically, information forms INF 2 and INF 4;
- incorporate the PEM Convention provisions, in order to facilitate the joint implementation of the EU-Türkiye Customs Union and of the preferential trade arrangements between the Union or Türkiye and the other Contracting parties to the PEM Convention, as regards the direct transport rule/non-alteration rule, full cumulation and application of duty drawback for goods exported outside the Customs Union.

In order to facilitate the implementation of the detailed rules for the application of Decision No 1/95, it is appropriate to replace Decision No 1/2006 by a new Decision.

4. LEGAL BASIS

4.1. Procedural legal basis

4.1.1. Principles

Article 218(9) of the Treaty on the Functioning of the European Union (TFEU) provides for decisions establishing 'the positions to be adopted on the Union's behalf in a body set up by an agreement, when that body is called upon to adopt acts having legal effects, with the exception of acts supplementing or amending the institutional framework of the agreement.'

The concept of 'acts having legal effects' includes acts that have legal effects by virtue of the rules of international law governing the body in question. It also includes instruments that do not have a binding effect under international law, but that are 'capable of decisively influencing the content of the legislation adopted by the EU legislature'[5].

4.1.2. Application to the present case

The Customs Cooperation Committee is a body set up by an agreement, namely the Association Agreement between the European Economic Community and Turkey.

The act which the Customs Cooperation Committee is called upon to adopt constitutes an act having legal effects.

The envisaged act has legal effects because it will become applicable in the Parties in accordance with Article 24 of the Association Agreement and Article 28, paragraphs 1 and 3 of Decision No 1/95.

The envisaged act does not supplement or amend the institutional framework of the Association Agreement.

Therefore, the procedural legal basis for the proposed decision is Article 218(9) TFEU.

[5] Judgment of the Court of Justice of 7 October 2014, Germany v Council, C-399/12, ECLI:EU:C:2014:2258, paragraphs 61 to 64.

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4.2. Substantive legal basis

4.2.1. Principles

The substantive legal basis for a decision under Article 218(9) TFEU depends primarily on the objective and content of the envisaged act in respect of which a position is taken on the Union's behalf.

4.2.2. Application to the present case

The main objective and content of the envisaged act relate to the common commercial policy and to the implementation of the EU–Türkiye Customs Union. The envisaged act is therefore intended to facilitate trade between the Parties by establishing the rules for the application of Decision No 1/95.

Therefore, the substantive legal basis of the proposed decision is Article 207(4), first subparagraph TFEU.

4.3. Conclusion

The legal basis of the proposed decision should be Article 207(4), first subparagraph, in conjunction with Article 218(9) TFEU.

5. PUBLICATION OF THE ENVISAGED ACT

As the act of the Customs Cooperation Committee will be applicable by both Parties, including the EU and its Member States, it is appropriate to publish it in the *Official Journal of the European Union* after its adoption.

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THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207(4), first subparagraph in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) The Agreement establishing an Association between the European Economic Community and Turkey ('the Association Agreement') was concluded by the Union by Council Decision 64/732/EEC of 23 December 1963[6] and entered into force on 1 December 1964.

(2) Decision No 1/95 of the EC-Turkey Association Council of 22 December 1995[7] on implementing the final phase of the Customs Union entered into force on 31 December 1995 ('Decision No 1/95').

(3) The Customs Cooperation Committee was established by Decision No 2/69 of the Association Council of 15 December 1969[8] in accordance with Article 24 of the Association Agreement.

(4) Article 28, paragraphs 1 and 3 of Decision No 1/95 tasked the Customs Cooperation Committee with laying down the appropriate measures to implement the customs provisions contained in the same Decision.

(5) The Customs Cooperation Committee, during its next meeting or by exchange of letters is to adopt a decision regarding detailed rules for the application of Decision No 1/95.

(6) It is necessary to align the provisions of Decision No 1/2006 with Decision No 1/2023 of the Joint Committee of the Regional Convention on pan-Euro-Mediterranean Preferential Rules of Origin of 7 December 2023 on the Amendment of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin ('the PEM Convention')[9].

(7) Decision No 1/2023 of the Joint Committee of the Regional Convention on pan-Euro-Mediterranean Preferential Rules of Origin of 7 December 2023 on the Amendment of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin entered into force on 1 January 2025.

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6 OJ P 217, 29.12.1964, p. 3685.
7 OJ L 35, 13.2.1996, p. 1, ELI: http://data.europa.eu/eli/dec/1995/1(5)/oj.
8 Decision not published
9 OJ L, 2024/390, 19.2.2024, ELI: http://data.europa.eu/eli/dec/2024/390/oj

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(8) Transitional provisions maintained the application between 1 January and 31 December 2025 of the 2012 rules of origin of the PEM Convention[10] in parallel with the revised rules of the PEM Convention as amended by Decision No 2/2024 of the Joint Committee of the PEM Convention.

(9) It is therefore appropriate to provide for retroactive application as of 1 January 2026 to ensure legal continuity, preserve legal certainty for economic operators and customs authorities, and avoid any disruption in the application of preferential rules of origin within the framework of the Customs Union, following the expiry of the transitional provisions on 31 December 2025.

(10) It is necessary to update the provisions of Decision No 1/2006 to bring them in line with the new provisions of the EU's and Türkiye's customs legislation.

(11) There is furthermore a need to insert the text of various endorsements in the Union new languages resulting from the enlargement of the European Union.

(12) It is appropriate to establish the position to be taken on the Union's behalf in the Customs Cooperation Committee, as the decision will become applicable in the Union,

HAS ADOPTED THIS DECISION:

Article 1

The position to be taken on behalf of the European Union in the EU–Türkiye Customs Cooperation Committee under the Association Agreement shall be based on the draft decision of the Customs Cooperation Committee attached to this Decision.

Article 2

This Decision is addressed to the Commission.

Done at Brussels,

For the Council
The President

[10] OJ L 54, 26.2.2013, pp. 3–158, ELI: http://data.europa.eu/eli/dec/2013/94(1)/oj

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