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COMMISSION IMPLEMENTING REGULATION (EU) 2026/1963

of 28 August 2026

on determining the type of evidence to be provided by importers to prove the country of 'melt and pour'

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2026/1384 of 17 June 2026 of the European Parliament and the Council addressing the negative trade-related effects of global overcapacity on the Union steel market and amending Regulation (EU) 2020/2170 ([1]) ('the Steel Regulation'), and in particular Article 4(2) thereof,

Whereas:

(1) The Steel Regulation established a clear and comprehensive framework to address global overcapacity notably by opening a defined number of quotas and laying down an out-of-quota duty of 50 %.

(2) The effective resolution of global overcapacity requires enhanced joint efforts of the Union and like-minded partner countries which do not contribute to global overcapacity to address the root causes of global overcapacity including through the monitoring of imports and their place of 'melt and pour'.

(3) The country of 'melt and pour' means the original location in which raw steel or iron is initially produced in liquid form within a steel or iron-making furnace and subsequently cast into its first solid state following melting, including remelting of scrap.

(4) The introduction of the transparency requirement with regard to the country of 'melt and pour' by the Steel Regulation aims to enhance the traceability of steel products imported into the Union, allowing the Commission to gain a more accurate understanding of Union's steel supply chain and to assess any future policy developments anticipated by the phased approach provided under Article 5(1), point (j) and Article 12(5) of the Steel Regulation.

(5) Therefore, at importation to the Union, the country of melt and pour must be declared.

(6) On 2 June 2026 the Commission published a public consultation opened for four weeks to assess: (i) whether the Mill Test Certificate is sufficient to demonstrate the country of 'melt and pour'; (ii) whether other documents containing the same or comparable level of relevant information as the Mill Test Certificate exist; (iii) the possible administrative and/or financial burden arising from the proposed documentation requirements, especially for small and medium-sized enterprises (SMEs).

(7) Most respondents confirmed that the Mill Test Certificate would be a suitable document, although many argue that it should not be the only option, favouring a flexible evidentiary framework allowing the use of complementary documentation.

(8) Regarding the existence of any other documents that could be used as an alternative to the Mill Test Certificate, stakeholders do not advocate replacing the Mill Test Certificate with a single alternative document. Instead, they overwhelmingly favour a flexible documentary framework, allowing several types of documents to be used in this regard. In many cases, respondents suggested other documents to be provided as a complement to the Mill Test Certificate and in other cases as an alternative.

([1]) OJ L, 2026/1384, 24.6.2026, ELI: http://data.europa.eu/eli/reg/2026/1384/oj.

(9) The Mill Test Certificate is neither a harmonised document nor specifically designed to demonstrate the country of 'melt and pour'. The targeted consultation confirmed that it is the document most widely recognised as the primary means of evidencing the country and should therefore, when available, be submitted by Union importers. The Commission also confirms that the Mill Test Certificate is already being requested when exporting steel to some other non-Union countries. Where importers are unable to provide a Mill Test Certificate and rely on other admissible forms of evidence, the competent customs authorities should verify the accuracy of evidence submitted which may delay access to the relevant tariff-rate until such verifications are completed.

(10) It is therefore necessary to build on existing documentation to limit the potential administrative burden and ensure that transparency requirements remain proportionate and practicable for all Union economic operators including small and medium sized enterprises as relying on widely shared type evidence such as the Mill Test Certificate would limit the need for complementary verifications thereby ensuring a swift handling of import.

(11) Failure to declare the country of melt and pour supported by verifiable appropriate evidence as required under Article 4(1) of the Steel Regulation would constitute non-compliance with the transparency requirements of the Steel Regulation resulting to a rejection by customs authorities of the import.

(12) It is therefore appropriate to determine first a list of evidence that can submitted to national customs authorities during an initial period of one year before limiting this list as from 1 October 2027, thereby ensuring that economic operators can progressively adjust their practices when it comes to provide information on the country of 'melt and pour' while allowing the Commission to rely on robust information as regards the country of 'melt and pour', notably in view of the possible policy developments anticipated under Article 5(1), point (j) and Article 12(5) of the Steel Regulation.

(13) The Commission should keep the list of evidence on the country of 'melt and pour' under continuous review. The Commission may adjust this list at any time. That is in particular the case where available evidence would evolve thereby requiring an adjustment of documentation's requirements.

(14) This Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union* to ensure economic operators have sufficient time to adjust their practice until the date of effective application of the transparency requirement.

(15) The measures provided for in this Regulation are in accordance with the opinion of the Trade Barrier Committee,

HAS ADOPTED THIS REGULATION:

Article 1

1. At the moment of import into the Union, importers of products falling under categories listed in Annex I to Regulation (EU) 2026/1384 shall provide a Mill Test Certificate that includes the country of 'melt and pour' and the heat number of the imported steel.

2. However, if the Mill Test Certificate provided does not entail information either on the country of 'melt and pour' or the heat number, the following evidence may be considered by customs authorities as complementary to the Mill Test Certificate provided that it entails the missing information either on the country of 'melt and pour' or the heat number:

(a) invoices,

(b) delivery notes;

(c) quality certificates and clauses in implemented purchase orders or contracts;

(d) long-term declarations from suppliers;

(e) cost accounting and production documents;

(f) customs documents from the exporting country;

(g) commercial correspondence; or

(h) production descriptions.

3. If no Mill Test Certificate can be provided, the following evidence may be considered by customs authorities as standalone evidence provided that it entails information on the country of ‘melt and pour’ and the heat number:

(a) invoices;

(b) delivery notes;

(c) quality certificates and clauses in implemented purchase orders or contracts;

(d) long-term declarations from suppliers;

(e) cost accounting and production documents;

(f) customs documents from the exporting country;

(g) commercial correspondence; or

(h) production descriptions.

Article 2

1. Where the country of ‘melt and pour’ is evidenced by the documents referred to Article 1, paragraphs 2 or 3, the customs authorities shall carry out documentary checks on the information and supporting evidence submitted.

2. The country of ‘melt and pour’ shall be declared by means of TARIC document codes.

3. Failure to declare the country of ‘melt and pour’ with appropriate verifiable evidence as defined under Articles 1 and 2 shall lead to a rejection of the import.

Article 3

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

It shall apply as from 1 October 2026.

However, Article 1(3) shall apply from 1 October 2026 to 30 September 2027.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 August 2026.

For the Commission
The President
Ursula VON DER LEYEN