



EU considers export duties and tariff quotas for aluminium scrap

On 19 December 2025, the European Commission published an [announcement](#) in which it addressed the question of trade measures with regard to the export of aluminium scrap from the European Union. The Commission is expected to make a proposal for a corresponding regulation in the second quarter of 2026. Affected companies can participate in the current consultation procedure up until 31 January 2026.

1 Background

The EU-Commission currently sees major problems in meeting the demand for scrap for the production of steel and metals from EU production. In its “European Steel and Metals Action Plan” published in March 2025, the EU-Commission states that only around 50% of internal aluminium demand is currently covered by EU production. Demand is set to rise further in the upcoming years, eg due to stronger demand in the defence industry. The Union has recognised recycling as one way of ensuring sufficient future domestic production. Currently, aluminium obtained from recycling aluminium scrap covers approximately 43% of domestic demand. However, recycling scrap is becoming increasingly unprofitable for companies in the EU. They are therefore switching to selling scrap to third countries. Rising prices for aluminium scrap on the world market have made exports even more attractive. The newly announced trade policy measures are intended to ensure that sufficient scrap remains on the EU market for the future production of aluminium, rather than that scrap being exported. The EU-Commission sees identical problems in the production of nickel, copper and steel. At present, however, the specific announcement of measures remains limited to the aluminium sector.



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2 Possible measures

The Commission cites export duties and tariff quotas as possible trade policy measures. In the history of the customs union, export duties on various cereals are the only examples of such measures being imposed and this was only for a short period, between 1995 and 1996. There are therefore few precedents for the design of export duties and tariff quotas.

Export duties basically function in the same way as import duties. The EU sets a customs duty rate for a specific commodity within the framework of the common customs tariff (Art. 56 UCC). The customs debt on export for this commodity is incurred at the time of acceptance of the customs declaration (Art. 81 para. 2 UCC). The declarant is the debtor. In the event of indirect representation, both the indirect representative and the person on whose behalf the customs declaration is made are liable for the customs debt (Art. 81 para. 3 UCC). If customs obligations are breached when exporting the goods, the customs debt is incurred, in accordance with Art. 82 para. 1 lit. a of the UCC. In this respect, the UCC largely reflects the conditions for the incurrence of a customs debt on importation pursuant to Art. 77 paras. 1, 2 and 3, 79 para. 1 lit. a UCC.

The legal situation regarding the introduction of tariff quotas is less clear. The existing implementing provisions on tariff quotas refer exclusively to tariff quotas for the importation of goods (Art. 49 et seq. UCC IA). Tariff quotas generally determine a volume of imports or exports. As long as this volume is not exhausted, the customs tariff measures applicable to the goods are not to be applied (Art. 56 para. 4 UCC). Under customs law, tariff quotas are primarily administered on a “first come, first served” basis. This means that they can be used to grant concessions in the order in which customs declarations are accepted, provided that the quota has sufficient capacity. The allocation of quantities under tariff quotas is carried out by the Commission.

The granting of concessions through tariff quotas may also be regulated separately in the respective regulation on quotas (eg prior tendering or application for licences). However, this would first require a separate legal basis. In the past, this was provided, eg, by Council Regulation (EEC) No 1766/92 on the common organisation of the market in cereals. Although no such regulation on the market organisation in the field of steel and metals currently exists, it is conceivable that one may ultimately be introduced.

3 Consequences for the practice

It remains unclear whether the export of aluminium scrap will be subject to any charges at all. The European Customs Union has little historical experience with export duties and tariff quotas. In any case, the introduction of the measures will have an impact on companies that act as declarants in the context of export declarations. An export declaration must be filed by the exporter under customs law (Sec. 12 para. 2 of the Foreign Trade and Payments Ordinance). In the case of consignments of goods to third countries, this is always a company established in the Union (Art. 1 No. 19 lit. b) UCC DA). The terms of delivery (Incoterms) will be of particular future importance in this context. The Incoterm EXW, eg, transfers responsibility for the export declaration to the customer. However, if the customer is based in a third country, they cannot file the export declaration themselves (Art. 170 para. 2 UCC). They can transfer the authority, to determine that the goods are brought to a destination outside the customs territory, from the customs territory to a company established in the Union (Art. 1 No. 19 lit. b lit. i UCC DA). This company then becomes the exporter for customs purposes. In such cases, a provider of customs service can act as an indirect representative, but this is unpopular because the indirect representative is liable for the legal consequences of the export declaration. If the company established in the third country instructs the company established in the Union to lodge the export declaration, export duties and administrative costs incurred when utilising quotas must be taken into account in future pricing.