In this issue:

EU Regulation concerning the elimination of customs duty exemption for goods under EUR 150 and the introduction of a customs duty of EUR 3 for each item contained in a consignment with an intrinsic value not exceeding EUR 150

Starting 1st of July 2026, the customs duty exemption for goods under 150 EUR is removed and a customs duty of EUR 3 is introduced for each item contained in a consignment with an intrinsic value not exceeding EUR 150.

I. Regulation (EU) 2026/382 concerning the elimination of customs duty exemption for goods under EUR 150 and the introduction of a customs duty of EUR 3 for each item contained in a consignment with an intrinsic value not exceeding EUR 150

As of 1 July 2026, the exemption from customs duties for consignments with a total intrinsic value of less than EUR 150, established by Chapter V of Title II of Regulation (EC) No. 1186/2009, will be eliminated for the following categories:

- Imports of goods exempt from VAT under the special IOSS (Import One-Stop Shop) regime
- Imports of goods from postal consignment

The fixed duty of EUR 3 will apply from July 1, 2026 until July 1, 2028, instead of the exemption from customs duties, to these categories of imports for each item contained in a consignment with a total intrinsic value of less than EUR 150.

At the same time, by 1 October 2026 and every month thereafter, the European Commission will monitor and evaluate trade flows. If a reorientation of flows is identified in order to avoid paying the three-euro fee, the European Commission shall submit a proposal for measures to extend the application of the flat duty to all consignments containing goods with an intrinsic value of less than EUR 150.

Also, by December 1, 2027, the European Commission will assess whether the Union's centralised IT infrastructure, intended for the collection of import duties, will be operational from July 1, 2028. In the event that this infrastructure does not become operational within the set deadline, the European Commission will have the possibility to extend the deadline for the application of the EUR 3 duty.

For more details, please feel free to contact us.

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