EU De Minimis Removal effective July 1st , 2026 – What you need to know

A simple guide for shipping to the European Union (EU)



What is De Minimis?

In the EU, de minimis refers to customs duty exemption for low value goods. On July 1, 2026, this exemption ended. For shipments imported with an intrinsic value not exceeding €150, a €3 customs duty will be applied per each line of the customs import declaration (which can contain one or more items, depending on the tariff classification).

What Is Changing?

Effective November 1, 2026, the requirement of the Product Identifier will be enforced and a €2 Union Handling Fee will be imposed per customs declaration line regardless of value.

	Before November 1, 2026	From November 1, 2026 onwards
Customs duty (€3 per declaration line)	Shipment value: ⩽ €150: €3 per customs declaration line Shipment value: >€150: Standard Customs Duties	Shipment value: ⩽ €150: €3 per customs declaration line Shipment value: >€150: Standard Customs Duties
VAT	No change – VAT still applies to all goods	No change – VAT still applies to all goods
Union Handling Fee (€2 per declaration line)	Some EU Member States have introduced handling fees, e.g. Romania (25 RON).	**€2 per customs declaration line regardless of value plus National handling fee if applicable**
Product data required for clearance	Additional product-level data required: • Merchant product identifier • Manufacturer product identifier (non-standardized) • Standardized manufacturer product identifier (if available)	Additional product-level data **mandated**: • Merchant product identifier • Manufacturer product identifier (non-standardized) • Standardized manufacturer product identifier (if available)

The UK government has confirmed that low-value customs duty relief will be removed **by March 2029** at the latest.

Information is accurate and valid as of October 1, 2026

Example: Selling a skirt and a jacket online and shipping from China to France

	Before November 1, 2026	From November 1, 2026 onwards
Item 1: 100% cotton skirt	€20	€20
Item 2: 100% leather jacket	€80	€80
Customs duty (€3 per declaration line)	€6	€6
Union Handling Fee (€2 per declaration line)	-	€4
National Handling Fee	-	-
VAT (20% for France)	€21.2	€22
Total	€127.2	€132



Are There Any Exceptions?

There are a few exceptions:

- For B2B VAT registered recipients, standard duty rates will be applied.
- For free trade agreement shipments not sold under the IOSS scheme, duty relief can be applied. (However, for free trade agreement shipments sold under the IOSS – Import One Stop Shop scheme, the €3 customs duty will be applied per line of the declaration).

The VAT rules for imports into the EU remain unchanged (the VAT de minimis exemption was removed in 2021, and all goods imported into the EU are subject to VAT, regardless of value).

Additional data requirements – PIDs

Merchant Product Identifier

The merchant's unique code to identify goods, usually the SKU, item code or product code.

Non-standardised Manufacturer Product Identifier

A manufacturer or product supplier's unique product code, provided to sellers who must supply it for customs declaration.

Standardised Manufacturer Product Identifier (only if it exists)

Assigned by a global industry standard body with a barcode when the manufacturer's product meets global standards from a governing body. The barcode is the same for every retailer selling the exact product.

The situation is fluid and we are expecting more announcements, implementation plan, and guidance from the EU authorities. Please stay tuned at fedex.com for future updates.