



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. Until now, goods valued at €150 or less could enter the EU without customs duty.

What Is Changing?

From July 1st, 2026, the EU will remove the customs duty exemption for low-value goods.

	Before July 1 st , 2026	From July 1 st , 2026
Customs duty	Goods value: ≤ €150: €0 Goods value: >€150: Standard Customs Duties	Goods value: ≤ €150: €3 customs duty per customs declaration line Goods value: >€150: Standard Customs Duties
VAT	VAT applies to all goods	No change – VAT still applies to all goods
EU handling fee	Some EU Member States have introduced handling fees, e.g. France (€2), Italy (€2), and Romania (25 RON).	EU-wide handling fee planned (expected from November 2026; details to be confirmed). The existing handling fees in certain EU Member States might continue to apply.
Product data required for clearance	Standard shipment information	Additional product-level data required: <ul style="list-style-type: none">• 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.

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

Scenario	Before July 1 st , 2026	From July 1 st , 2026 onwards
Customs value	€100	€100
VAT (20%)	€20	€20
Customs Duty	-	€3 per declaration line
Handling fee	France: €2	France: €2 + EU: €?*
Total	€122	€125 +

*EU Handling fee is to be approved and is expected to be implemented at the end of 2026. We will share updates as soon as more information becomes available.



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](https://www.fedex.com) for future updates.

