



Upcoming EU Customs Changes for Low-Value Imports – What You Need to Know

Background

From **July 1, 2026**, the European Union (EU) will introduce new customs duty rules for low value goods imported from third countries and territories into the EU customs territory. These changes will apply to anyone (business, ecommerce sellers, marketplaces, and consumers) receiving international shipments, and they may influence the way you ship and sell across borders.

At FedEx, we have over 50 years of experience in helping our customers navigate global trade and regulations. As the EU moves forward with this change, in the framework of the wider EU Customs Reform, we're here to help you stay informed and well prepared. More detailed guidance will follow when the regulation is final and official guidance is announced.

New €3 customs duty will be applied

Until now, imported goods in a shipment with an intrinsic value not exceeding **€150** could enter the EU without paying import duty under what is known as "*de minimis*", an exemption from duty being applied.

From **July 1, 2026**, this exemption ends. For imported goods in a shipment 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)**.

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

For each product imported into the EU customs territory in a shipment with an intrinsic value not exceeding 150 EUR (with the exception of B2B VAT registered imports), the EU Commission is introducing new mandatory requirements to be provided by the shipper, namely:

- The merchant product identifier.
- The non-standardized manufacturer product identifier.
- The standardized manufacturer product identifier (only if it exists).



FedEx, acting as customs broker at the time of import into the EU customs territory, will have to submit these in the customs entry to the customs authorities during the clearance process.

Missing these requirements will lead to the impossibility to clear shipments.

We are sharing this update ahead of the announced effective date, so you have time to prepare for the upcoming changes.

While these new rules will affect all low-value imports into the EU, early awareness helps you plan, make informed decisions, and continue shipping with clarity as the reforms take shape. The European Commission has also proposed an **EU-wide handling fee** for low value goods, to be introduced at a later stage. We will share updates as soon as details are confirmed.

Q&A

Q1. What is “de minimis”?

“De minimis” refers to an exemption that removes import duties on low value goods. In the EU, this exemption applies to imported goods in a shipment with an intrinsic value not exceeding **€150**. This will end on **July 1, 2026**.

Q2. What is a product identifier?

A product identifier provides traceability of the item. Our FedEx digital solutions and clearance applications are currently being updated to support this change. Additional details and instructions will be shared soon.

Q3. What is IOSS?

Introduced in 2021, the **Import One Stop Shop (IOSS)** is an optional EU scheme that allows e-commerce suppliers and online marketplaces/platforms to declare and pay VAT for their distance sales to the EU National VAT Authorities on low value goods (up to €150) at the time of sale, instead of at the time of shipping.

This helps prevent unexpected charges for recipients and supports faster customs processing. To prepare for the removal of the “*de minimis*” threshold, we strongly suggest investigating IOSS registration.

Q4. What new handling fee at European Union level is being proposed?

The European Commission has proposed a **handling fee** for goods imported into the EU and delivered to consumers (distance sales, e-Commerce). The fee is intended to cover administrative processing costs and may include reduced rates for certain shipment types. The EU-wide handling fee is expected to be implemented at the end of 2026.

In addition, national handling fees which a limited number of EU Member States have introduced may continue to apply. For example, in **France, Italy, and Romania**.

Q5. Is the €3 customs duty a FedEx surcharge?



No, it is not a FedEx surcharge but a government mandated fee.

Q6. How will the €3 customs duty be paid?

As per FedEx's standard process, at the time of import, FedEx will disburse the amount to the authorities and recover the amount from the customer.

More details will be shared as the legislative process develops.