



Navigating EU customs reform

A guide to de minimis and changes to import rules

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FedEx®

From July 1, 2026, the European Union (EU) will introduce new customs rules for low-value imports. These changes introduce new customs duties and place additional requirements on businesses when importing low-value goods into the EU.

What's changing in EU customs?

Removal of de minimis

Until July 1, 2026, goods with an intrinsic value not exceeding €150 entered the EU without import duty. This was called 'de minimis' (or low value threshold duties exemption).

From July 1, 2026, this exemption ends. For B2C (non-VAT registered) 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).

For shipments coming from countries having a free trade agreement with the EU, the duty relief may be applied at the time of clearance only for shipments sold outside of the IOSS scheme. For those sold under IOSS scheme, no duty relief can be claimed at the time of clearance.

For B2B (VAT-registered recipients), standard duty rates will be applied.

Important note: This new duty is a regulatory requirement, not a FedEx surcharge.



3 silk shirts = €3 duty



1 silk shirt + 1 wool hat + 1 woollen jumper = €9 duty

At FedEx, we continue to assess the impact of regulatory changes on our operations, which may mean introducing cost recovery surcharges. This will allow us to continue providing smooth processing of EU inbound shipments. More details to follow.



Additional data requirements – PIDs



The changes also bring in a requirement to submit Product Identifiers (PIDs) for B2C goods imported into the EU customs territory in a shipment with an intrinsic value not exceeding €150.

PIDs should be provided on the commercial invoice, and we are enhancing our systems to support this requirement.

Shippers must provide:

1

Merchant Product Identifier

The merchant's unique code to identify goods, usually the SKU (Stock Keeping Unit), item code or product code.

2

Non-standardised Manufacturer Product Identifier

A manufacturer or product supplier's unique product code.

3

Standardised Manufacturer Product Identifier (only if it exists)

A code provided by a governing body to a manufacturer or producer where their unique product(s) meets the industry standards. Often identified with a bar code, ISBN, EAN or GTIN.

You can find [here](#) a dedicated guide on PIDs that we prepared for you.

Unless the Broker Select Option (BSO) is selected at the time of shipping, FedEx acts as the customs broker at the time of import into the EU customs territory. Unless we have the right information, your shipments cannot be cleared, and your customers will not receive their goods.

At the time of sale, agree who pays duties and taxes (seller or buyer), and at the time of shipping, make sure the agreed Incoterms® and FedEx shipping terms (“Bill to Shipper” or “Bill to Recipient”) are aligned. By default, FedEx bills the recipient, **so always include the recipient's email address**. Without it, we cannot reach them to collect payment, and charges will fall back to the shipper. Unresolved payments can cause delays, handling issues, or returns.

Handling fees

The EU is also planning to introduce an additional handling fee for low-value imports, expected from November 1, 2026. Some EU countries have introduced national handling fees in the interim.

More details will be provided nearer the time once these are confirmed.



Additional data requirements – PIDs

Example of line items from a B2C Commercial Invoice

New requirements: Product Identifiers

Line Item	Description	HS Code	Country of Origin	Colour	Size	Merchant Product ID	Non-Standardised Manufacturer Product ID	Standardised Manufacturer Product ID	Quantity	Value (\$ USD)	Total Value (\$ USD)
1	Women's 100% Cotton T-Shirt	621142	US	Navy	Large	123456	SH123456	GTIN 00000006	1	5.00	5.00
2	Women's 100% Cotton T-Shirt	621142	US	Navy	Medium	123457	SH123457	GTIN 00000007	10	5.00	50.00
3	Women's 100% Cotton T-Shirt	621142	JP	White	Large	123458	SH123458	EAN 1200000008	1	5.00	5.00
4	Women's 100% Cotton T-Shirt	621142	JP	White	Medium	123459	SH123459	EAN 00000009	1	5.00	5.00
5	Women's Man-made Fibre T-Shirt	621143	CN	Red	Small	123450	SH123450	GTIN 123456789123	1	5.00	5.00
6	Women's Man-made Fibre T-Shirt	621143	IN	Red	Small	123451	SH123451	NO	1	5.00	5.00
									TOTAL		75.00 USD



Fixed flat duty rate:
€3 x 4 customs line items
= €12.00

Ideal/suggested way to write the description field:

“Women’s clothes 100% Cotton T-Shirt Navy Large 621142 Merchant Product ID 123456 Non-Standardised Manufacturer Product ID SH123456 Standardised Product ID GTIN 00000006”

In case of not having the 3rd PID (Standardised Manufacturer Product ID):

“Women’s clothes Man-made Fibre T-Shirt Red Small 621143 Merchant Product ID 123451 Non-standardized Manufacturer Product ID SH123451 Standardized Product ID NO”

Ensure PIDs are included in the item description field, following the suggested order, regardless of whether the invoice is FedEx generated or customer provided. This information must always be included in the commercial invoice to ensure availability at the time of clearance. We are enhancing our shipping solutions to further support this requirement.



How can you prepare?

Close communication between shippers and recipients will help reduce friction and improve transparency.

If you are shipping into the EU:

If you are selling products to a company and they are VAT registered, ensure this information is clear on the commercial invoice, together with the VAT registration number of the importer.

If you are selling products to a consumer, ensure this information is clear on the commercial invoice. Review if the use of IOSS has a beneficial impact on your business.

- Agree upfront who pays duties and taxes, to avoid unexpected costs or delays
- Make sure the Incoterms® match the FedEx shipping terms
- **Set clear expectations on returns – duties/taxes may not be refundable**

- Update checkout transparency – review terms and make duties/taxes responsibilities explicit
- Plan for the new €3 customs duty per line of the declaration, if and when applicable
- Prepare for product identifier codes for customs clearance – the codes shall be provided to FedEx at the time of shipping on the commercial invoice, otherwise there will be clearance delays
- Monitor FedEx updates on the new EU-wide handling fee and national handling fees



If you are receiving from outside the EU:

- Inform the shipper whether you are VAT-registered or not and provide your number if applicable
- Agree upfront who pays duties and taxes, to avoid unexpected costs or delays
- Check if your shipper has updated shipping, tax and duty terms
- **Be aware that duties/taxes may not be refundable on returns**

Want more information?

Visit [fedex.com](https://www.fedex.com) to learn more about how EU customs changes will affect your shipments.

Your questions answered



Why are the changes being introduced?

The changes will help create a level playing field between non-EU sellers and EU businesses, who pay VAT and duty on all goods. In doing so, it is intended to reduce the inflow of low-cost goods that previously benefited from duty free treatment and align with the EU Customs Reform.

How will duties be collected?

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.

How does the EU Commission define B2C goods?

EU de minimis defines B2C goods as those where the recipient is not VAT registered in the country of destination. This is technically known as a distance sale.

Who is responsible for paying the import duty and handling fees?

According to the new rules, these amounts have to be disbursed at the time of submitting the import declaration by the declarant.

In practice, to facilitate and accelerate customs clearance, FedEx disburses the applicable duties and taxes to EU customs authorities and then invoices the importer/receiver or shipper/sender as explained below.

Responsibility for import duty and handling fees depends on the agreed Incoterms[®] and who the carrier bills for duties/taxes.

- Under Delivered Duty Paid (DDP) the seller (shipper) pays import duties/taxes and handling
- Under Delivery at Point (DAP), the recipient is responsible and will pay those charges
- If freight is billed to the shipper but duties/taxes are billed to the consignee, the consignee pays
- Make sure the Incoterms[®] and FedEx shipping terms ("Bill to Shipper" or "Bill to Recipient") are aligned

Your questions answered

...continued



Does the 'de minimis' removal impact documents, gifts (C2C below 45€)? What about returns?

Yes, for C2C, the PIDs will be needed without distinction of C2C value threshold.

For C2C below 45 EUR, no duties and taxes are to be paid (subject to customs decision).

Standard customs processes continue to apply for documents, gifts – the €3 flat fee does not apply.

Regarding returns:

If your shipment was imported into the EU and the €3 duty was paid on entry, that duty cannot be recovered if the goods are subsequently returned to the supplier. Under the applicable rules, it is not possible to invalidate the customs clearance document to request a refund in this case.

Additionally, Product Identifiers (PIDs) remain required for the customs clearance of B2C returned goods into EU. Please note that the process for these returns is still being defined.

Will this impact transit times?

Possibly. Higher inspection volumes and new administrative steps may cause delays, particularly in the early months of implementation.

Why should customers provide Product Identifiers starting July 1st if the mandate isn't until November?

The EU Commission has allowed for Product Identifiers to be provided starting on July 1st to help prepare for the change. Sharing this data early is good business practice. It helps us prepare for the transition together. Using the period between July 1st and November 1st to test system readiness ensures a seamless transition when the regulation goes into effect. Complying early is the best way to safeguard your supply chain and prevent potential shipment delays, and shipments held by customs come November.



Glossary

B2C shipments: Where the customer is not VAT-registered.

EU De minimis: An exemption from import duties for low-value goods – removed from July 1, 2026.

Distance sale: A distance sale occurs when goods are shipped from outside the EU directly to a customer in an EU member state which is not VAT registered, with the seller or platform arranging or facilitating the transport. The key criteria are simple: The transaction (payment) and the delivery are both handled through the selling platform (e.g. an online marketplace or e-commerce store).

Free trade agreement: International treaties between two or more countries/unions, designed to reduce or eliminate barriers to trade.

Incoterms®: A series of 11 internationally recognized, three-letter rules published by the International Chamber of Commerce (ICC) that define the responsibilities of buyers and sellers.

IOSS: Import One-Stop Shop – an EU electronic portal to simplify VAT collection on B2C sales of imported goods not exceeding €150.

PIDs: Product identifiers – codes used to identify individual products, provided by either the merchant or manufacturer.