



Navigating EU customs reform

A guide to de minimis and changes to import rules

Information accurate as of August 28, 2026



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and payment responsibilities
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Removal of the De Minimis Exemption

Until July 1, 2026, goods with an intrinsic value not exceeding €150 (\$174.19) entered the EU without import duty. This was called 'de minimis' (or low value threshold duties exemption).

From July 1, 2026, this exemption ended.

Based on this new regulation:

1 B2C imports into the EU with an intrinsic value of €150 (\$174.19) or less

A €3 (\$3.48) 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 qualifies as B2C?

A shipment is B2C if it has a non-VAT* registered recipient in the destination country

2 B2B imports into the EU with an intrinsic value of €150 (\$174.19) or less

Standard tariff customs duty rates will be applied to all imports based on the commodity.

What qualifies as B2B?

A shipment is B2B if it has a VAT* registered recipients in the destination country

Free trade agreement shipments may qualify for duty relief if not sold under the Import One Stop Shop (IOSS)—an optional EU scheme that allows VAT to be declared and paid at the time of sale. (If sold under IOSS, the €3 (\$3.48) customs duty applies per declaration line item.

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

*VAT=Value Added Tax. 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).

Understanding the New €3 (\$3.48) Customs Duty^①

The €3 (\$3.48) 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 and country of origin).



Commodities: 1

One Origin
One HS Code

*Tariff lines = 1

$$€3 \times 1 = €3 (\$3.48)$$



Commodities: 2

Same Origin
Same HS Code

*Tariff lines = 1

$$€3 \times 1 = €3 (\$3.48)$$



Commodities: 2

Same Origin
Different HS Code

*Tariff lines = 2

$$€3 \times 2 = €6 (\$6.95)$$

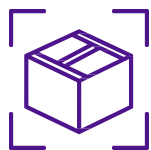


Commodities: 2

Different Origin
Same HS Code

*Tariff lines = 2

$$€3 \times 2 = €6 (\$6.95)$$



Additional data requirements - PIDs

2

The changes also bring in a requirement to submit Product Identifiers (PIDs) for B2C goods imported into the EU customs territory, *regardless of value*. Shipments missing this information will be **held and not delivered**.

Shippers must provide:

1

Mandatory

M-PID

Merchant Product Identifier

Your own SKI or product code used to identify the product in your catalogue.

Where to find it:

- In the merchant's ERP or inventory system
- E-commerce or marketplace system

ID examples:

- SKU-4853
- TOTE-WHITE-01

2

Mandatory

NS-PID

Non-standardized Manufacturer Product Identifier

The model, part or style number assigned by the manufacturer.

Where to find it:

- On product label or packaging
- In supplier catalogues or product datasheets
- Provided by distributor or wholesaler if applicable

ID examples:

- [MANUFACTURER NAME]-FKS453
- [MANUFACTURER NAME]-[PRODUCT NAME]-
- BLACK02

3

Mandatory if it exists

S-PID

Standardized Manufacturer Product Identifier

A globally recognized identifier such as a GTIN, EAN, UPC or ISBN, where available.

⚠ If it does not exist, enter "No".

Where to find it:

- On or under the barcode
- In a GS1 registry / barcode database
- In retailer listing information on marketplaces

ID examples:

- GTIN barcode (e.g. EAN or UPC): 5012345678900
- ISBN: 978-0-306-40615-7

When adding a PID code to your shipment, each must be identified using the proper header (M-PID; NS-PID; S-PID) followed by the respective code

Click [here](#) to access a dedicated guide on PIDs.



Where should PIDs be added?

Product Identifiers (PIDs) **should always be provided through our shipping tools** that are now set up to accommodate these additional data requirements. If using shipping tools that do not support these requirements, **the PIDs should be included in the commercial invoice.**

Check out our dedicated guide for the FedEx Ship Manager™ [here](#), and our [Developer Portal page](#) that supports the FedEx API.

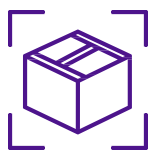
If you are on our other tools like GSM or WebServices, we strongly encourage you to migrate to FedEx Ship Manager™ or FedEx API so PIDs can be captured and prevent any delays to your shipment once this rule is enforced from November 1st.



When adding a PID code to your shipment, each must be identified using the proper header (M-PID; NS-PID; S-PID) followed by the respective code. If an S-PID is non-existent, please state "NO".



Shipper email address and contact details must also be provided so we can contact you in case of missing or inaccurate PIDs.



Additional data requirements – PIDs

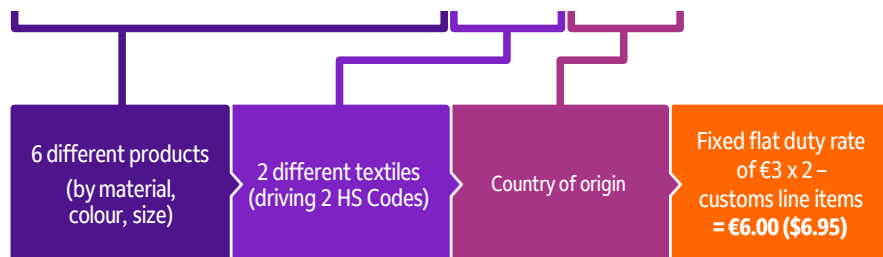
For all B2C shipments, regardless of value

For which products must shippers provide Product Identifiers (PIDs)?

PIDs must be provided for each line item in the commercial invoice. See the below example of a commercial invoice for reference:

New requirements: Product Identifiers

Line Item	Description	HS Code	Country of Origin	Colour	Size	Merchant Product ID	Non-Standardized Manufacturer Product ID	Standardized Manufacturer Product ID	Quantity	Value (\$ USD)	Total Value (\$ USD)
1	Women's 100% Cotton T-Shirt	621142	US	Navy	Large	123456	SH123456	GTIN 000000006	1	5	5
2	Women's 100% Cotton T-Shirt	621142	US	Navy	Medium	123457	SH123457	GTIN 000000007	10	5	50
3	Women's 100% Cotton T-Shirt	621142	US	White	Large	123458	SH123458	EAN 1200000008	1	5	5
4	Women's 100% Cotton T-Shirt	621142	US	White	Medium	123459	SH123459	EAN 000000009	1	5	5
5	Women's 100% Man Made Fibre T-Shirt	621143	US	Red	Small	123450	SH123450	NO	1	5	5
6	Women's 100% Man Made Fibre T-Shirt	621143	US	Red	Medium	123451	SH123451	NO	1	5	5
TOTAL										75.00 USD	



Ideal/suggested way to write the description field:

“Women's clothes 100% Cotton T-Shirt Navy Large 621142 Merchant Product ID 123456 Non-Standardized Manufacturer Product ID SH123456 Standardised Product ID GTIN 000000006”

In case of not having the Standardized Manufacturer Product PID (S-PID)

“Women's clothes 100% 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 (PID capture capability on FedEx-generated CIs will only be available as of Nov 1, 2026). This information must always be included in the commercial invoice and other shipping documents like packing list to ensure availability at the time of clearance. FedEx Ship Manager and FedEx API are able to support this requirement from July 1, 2026.



Understanding duties, fees, and payment responsibilities

3

For eligible B2C shipments with an intrinsic value of €150 (\$174.19) or less, a new €3 (\$3.48) customs duty may apply for each line on the customs declaration.

The customs declaration for a single shipment may contain multiple declaration lines depending on the products being shipped and their tariff classification. As a result, multiple €3 (\$3.48) duty may apply for the same shipment.

In addition to the new customs duty scheme, FedEx is introducing some pricing updates. This is to offset the additional operational and customs clearance activities required as more shipments become subject to EU customs processing.

Here's a breakdown to help you understand the full cost impact:

Charged by the EU

Charge	Amount	Effective date
NEW: Customs Duty	€3 (\$3.48) per declaration line	July 1, 2026
AS-IS: VAT	Varies per country	Already in effect
NEW: Union Handling Fee (UHF) ¹	Expected to range between €2 (\$2.32) and €4 (\$4.64) per declaration line	Expected November 1, 2026

Charged by FedEx

Charge	Amount	Effective date
UPDATE: Disbursement Fee ²	€15 (\$17.37) or 2.5% of Duty/Tax, whichever is higher	July 20, 2026
NEW: Inbound Processing Fee	€2.40 (\$2.78) per shipment (€0.90 (\$1.04) per shipment for FedEx® International Connect Plus)	August 3, 2026

¹ The value of the Union Handling Fee is not yet confirmed by the EU Commission, but it is expected to range between €2 (\$2.32) and €4 (\$4.64) per declaration line.

² Applicable change will also impact Pre-Payment (Direct Payment Processing) and Reimbursement On Delivery (ROD) ancillary fees which remain in-line with Disbursement Fee structure.

NOTE: Import duties and other taxes (such as VAT) are imposed by the EU and governmental authorities, while FedEx charges only Disbursement Fee and Inbound Processing Fee. Actual landed costs will vary depending on factors such as destination-country VAT rates, applicable waivers or discounts, shipment characteristics, and other variables, meaning not all charges shown will apply to every shipment.

Handling fees

The EU is also planning to introduce an additional handling fee for low-value imports, expected from November 1, 2026. Currently, Romania has also introduced a national fee in the interim.

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

For more detailed information, you may find a set of scenarios in the [Appendix](#).



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 in the destination country, 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. Get our [IOSS guide](#).

- 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 (\$3.48) customs duty per line of the declaration, if and when applicable
- Prepare for Product Identifier (PID) codes for customs clearance—the codes shall be provided to FedEx at the time of shipping on your commercial invoice, our automation tools FedEx Ship Manager™ and FedEx API, 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 in the destination country 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 data checklist

Providing complete and accurate shipment data helps us correctly identify whether your EU-bound shipments are B2B or B2C, apply the appropriate customs treatment, avoid clearance delays, and ensure charges are billed to the intended party. Please include the following information in our automation tools, your commercial invoice, and supporting shipping documents (e.g., packing list).



1. Recipient VAT number

Required to verify whether the recipient is VAT-registered in the EU destination country and determine if the €3 (\$3.48) customs duty per line item applies.



2. IOSS number, holder name and address

Required for shipments moving under the Import One Stop Shop (IOSS) scheme to enable customs authorities to identify the owner of the declared IOSS importer and apply the appropriate VAT treatment.



3. Recipient e-mail address and contact details

Allows us to contact B2C recipients for duty and tax payment when shipping under DAP terms and using our Bill-to-Recipient billing option. If we are unable to reach the recipient, charges may be billed to the shipper.



4. Product Identifiers (NEW)

Mandatory for all B2C shipments regardless of value, from November 1st. Missing or inaccurate Product Identifiers (PIDs) will result in customs delays or shipment returns. Shipper email address and contact details must also be provided so we can contact you in case of missing or inaccurate PIDs.



5. Air Waybill (AWB) number as payment reference

Helps us allocate your payments accurately and avoid payment processing delays.

Your questions answered



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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 Incoterm® 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

Do I need to include VAT details for the recipient?

Yes. If the recipient is VAT registered in the destination country, their details (including the VAT number) should be included on the commercial invoice and during shipment creation, to streamline customs clearance processes.

Your questions answered

...continued

Does the 'de minimis' removal impact documents, gifts (C2C below €45 (\$52.11)? What about returns?

C2C shipments do not fall under the scope of Product Identifiers (PIDs).

For C2C below €45 (\$52.11), no duties and taxes are to be paid (subject to customs decision).

Standard customs processes continue to apply for documents, gifts—the €3 (\$3.48) flat fee does not apply.

Regarding returns:

If your shipment was imported into the EU and the €3 (\$3.48) 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.

Can I still use FedEx Direct Distribution services for low-value B2C shipments (<€150 or \$174.19)?

No. From July 1, 2026, FedEx Direct Distribution services can no longer be used for consolidated distance-sale B2C child-level shipments with an intrinsic value of €150 (\$174.19) or less per buyer. To continue using Direct Distribution, B2C child-level shipments must be above €150 (\$174.19), or shipments must be addressed to VAT registered businesses in the destination country. Note that shippers are responsible for identifying and separating these shipments before consolidation. If FedEx detects a B2C child-level shipment below €150 (\$174.19) within an IPD consolidation, the full consolidation will be returned to origin.

Why should customers provide Product Identifiers (PIDs) starting July 1, 2026, if the mandate isn't until November?

The EU Commission has allowed for Product Identifiers (PIDs) to be provided starting on July 1, 2026, 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 1 and November 1 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 in the destination country.

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

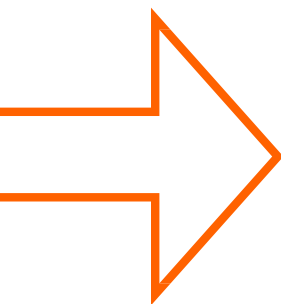
Distance sale: A distance sale occurs when goods are shipped from outside the EU directly to a customer in an EU member state which is not VAT registered in the destination country, with the seller or platform arranging or facilitating the transport. The key criteria are simple: The transaction (payment) 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 (\$174.19).

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



Appendix

Updates to FedEx fees for EU-bound shipments

We expect more shipments entering the EU will require more complex customs clearance and associated processing of import duties. To support these additional operational requirements, we are introducing the following pricing updates:

	Inbound Processing Fee	Disbursement Fee ¹
Effective date	August 3, 2026	July 20, 2026
Value	€2.40 (\$2.78) per shipment (all international services) €0.90 (\$1.04) per shipment (FedEx® International Connect Plus)	€15 (\$17.37) or 2.5% of D&T, whichever is higher
Applicable to	All shipments destined to EU27 Member States	All shipments where Duties & Taxes are disbursed by FedEx
Billed on	Transportation Invoice	Duty & Tax Invoice

¹ Applicable change will also impact Pre-Payment (Direct Payment Processing) and Reimbursement On Delivery (ROD) ancillary fees which remain in-line with Disbursement Fee structure.

Appendix

Customer charges

Scenario 1

- B2C shipment, 2 items with intrinsic value below €150 (\$174.19)
- Payor based in Germany*
- Recipient pays VAT and duties

For this scenario, charges will apply as below:

	Billed to	FedEx invoice	Up to June 30, 2026	From July 1, 2026	From November 1, 2026
Charged by the EU					
Customs duty (€3 per line item)	Recipient	D&T: Duty	€ -	€6 (\$6.95)	€6 (\$6.95)
Union Handling Fee (€2 (\$2.32) per line item) ¹	Recipient	D&T: Duty	€ -	€ -	€4 (\$4.63) ²
VAT on clearance services (19%*)	Recipient	D&T: Tax	€2.28 (\$2.64)	€2.85 (\$3.30)	€2.85 (\$3.30)
VAT on shipment value + duties (19%*)	Recipient	D&T: Tax	€28.50 (\$33.00)	€29.64 (\$34.32)	€29.64 (\$34.32)
Charged by FedEx					
Disbursement Fee³	Recipient	D&T: Ancillary	€12 (\$13.90)	€15 (\$17.37) ⁴	€15 (\$17.37)
Inbound Processing Fee	Payor EAN	Transportation	€ -	€2.40 (\$2.78) ⁵	€2.40 (\$2.78)
Total			€42.78 (\$49.54)	€55.89 (\$64.72)	€59.89 (\$69.35)

¹ The value of the Union Handling Fee is not yet confirmed by the EU Commission, but it is expected to range between €2 (\$2.32) and €4 (\$4.64) per declaration line. We assume a €2 (\$2.32) fee for the purposes of this scenario. ² Not charged with VAT (pass through fee to government). ³ Not applicable if customer uses IOSS. ⁴ Disbursement Fee increase effective July 20, 2026. ⁵ Inbound Processing Fee effective August 3, 2026.

*VAT rules remain unchanged. German VAT rates were used for illustration purposes.

NEW: Customs Duty NEW Union Handling Fee AS-IS: VAT AS-IS: Multi-line Item Fee AS-IS: Standard Duty UPDATED: Disbursement Fee NEW: Inbound Processing Fee

IMPORTANT: Actual landed costs will vary depending on factors such as destination-country VAT rates, applicable waivers or discounts, shipment characteristics, and other variables, meaning not all charges shown will apply to every shipment.

Appendix

Customer charges

Scenario 2

- B2C shipment, 2 items with intrinsic value below €150
- Payor based in Germany*
- Recipient pays duties
- Shipper **does not use IOSS**
- Shipper pays VAT

For this scenario, charges will apply as below:

	Billed to	FedEx invoice	Up to June 30, 2026	From July 1, 2026	From November 1, 2026
Charged by the EU					
Customs duty (€3 (\$3.48) per line item)	Recipient	D&T: Duty	€ -	€6 (\$6.95)	€6 (\$6.95)
Union Handling Fee (€2 (\$2.32) per line item)¹	Recipient	D&T: Duty	€ -	€ -	€4 (\$4.63) ²
VAT on clearance services (19%*)	Recipient	D&T: Tax	€ -	€2.85 (\$3.30)	€2.85 (\$3.30)
Charged by FedEx					
Disbursement Fee	Recipient	D&T: Ancillary	€ -	€15 (\$17.37) ⁴	€15 (\$17.37)
Charged by the EU					
VAT on shipment value + duties (19%*)	Shipper	D&T: Tax	€28.50 (\$33.00)	€29.64 (\$34.32)	€29.64 (\$34.32)
VAT on clearance services (19%*)	Shipper	D&T: Tax	€2.28 (\$2.64)	€2.85 (\$3.30)	€2.85 (\$3.30)
Charged by FedEx					
Disbursement Fee³	Shipper	D&T: Ancillary	€12 (\$13.90)	€15 (\$17.37) ⁴	€15 (\$17.37)
Inbound Processing Fee	Payor EAN	Transportation	€ -	€2.40 (\$2.78) ⁵	€2.40 (\$2.78)
Total			€42.78 (\$49.54)	€73.74 (\$85.39)	€77.74 (\$99.02)

¹ The value of the Union Handling Fee is not yet confirmed by the EU Commission, but it is expected to range between €2 (\$2.32) and €4 (\$4.64) per declaration line. We assume a €2 (\$2.32) fee for the purposes of this scenario. ² Not charged with VAT (pass through fee to government). ³ Not applicable if customer uses IOSS. ⁴ Disbursement Fee Increase effective from July 20, 2026. ⁵ Inbound Processing Fee effective from August 3, 2026.

*VAT rules remain unchanged. German VAT rates were used for illustration purposes.

NEW: Customs Duty NEW: Union Handling Fee AS-IS: VAT AS-IS: Multi-line Item Fee AS-IS: Standard Duty UPDATED: Disbursement Fee NEW: Inbound Processing Fee

IMPORTANT: Actual landed costs will vary depending on factors such as destination-country VAT rates, applicable waivers or discounts, shipment characteristics, and other variables, meaning not all charges shown will apply to every shipment. In split billing scenarios (e.g. VAT paid by the shipper and duties paid by the recipient), the Disbursement Fee may be charged to both parties in accordance with FedEx system processing logic.

Appendix

Customer charges

Scenario 3

- B2C shipment, 2 items with intrinsic value below €150
- Payor based in Germany*
- Recipient pays duties
- Shipper uses IOSS
- Shipper pays VAT

For this scenario, charges will apply as below:

	Billed to	FedEx invoice	Up to June 30, 2026	From July 1, 2026	From November 1, 2026
Charged by the EU					
Customs duty (€3 per line item)	Recipient	D&T : Duty	€ -	€6 (\$6.95)	€6 (\$6.95)
Union Handling Fee (€2 (\$2.32) per line item)¹	Recipient	D&T : Duty	€ -	€ -	€4 (\$4.63) ²
VAT on clearance services (19%*)	Recipient	D&T : Tax	€ -	€2.85 (\$3.30)	€2.85 (\$3.30)
Charged by FedEx					
Disbursement Fee	Recipient	D&T : Ancillary	€ -	€15 (\$17.37) ³	€15 (\$17.37)
Charged by the EU					
VAT on shipment value + duties (19%*)	Shipper	D&T : Tax	€ -	€ -	€ -
VAT on clearance services (19%*)	Shipper	D&T : Tax	€ -	€ -	€ -
Charged by FedEx					
Disbursement Fee	Shipper	D&T : Ancillary	€ -	€ - ³	€ -
Inbound Processing Fee	Payor EAN	Transportation	€ -	€2.40 (\$2.78) ⁴	€2.40 (\$2.78)
Total			€ -	€26.25 (\$30.40)	€30.25 (\$35.03)

¹ The value of the Union Handling Fee is not yet confirmed by the EU Commission, but it is expected to range between €2 (\$2.32) and €4 (\$4.64) per declaration line. We assume a €2 (\$2.32) fee for the purposes of this scenario. ² Not charged with VAT (pass through fee to government). ³ Disbursement Fee Increase effective from July 20, 2026. ⁴ Inbound Processing Fee effective from August 3, 2026.

*VAT rules remain unchanged. German VAT rates were used for illustration purposes.

NEW: Customs Duty NEW: Union Handling Fee AS-IS: VAT AS-IS: Multi-line Item Fee AS-IS: Standard Duty UPDATED: Disbursement Fee NEW: Inbound Processing Fee

IMPORTANT: Actual landed costs will vary depending on factors such as destination-country VAT rates, applicable waivers or discounts, shipment characteristics, and other variables, meaning not all charges shown will apply to every shipment.

In split billing scenarios (e.g. VAT paid by the shipper and duties paid by the recipient), the Disbursement Fee may be charged to both parties in accordance with FedEx system processing logic.

Appendix

Customer charges

Scenario 4

- B2B shipment, 9 items with intrinsic value below €150
- Payor based in Germany*
- Recipient pays VAT and duties

For this scenario, charges will apply as below:

	Billed to	FedEx invoice	Up to June 30, 2026	From July 1, 2026	From November 1, 2026
Charged by the EU					
Standard duty (variable rate)¹	Recipient	D&T: Duty	€ -	€21 (\$24.32)	€21 (\$24.32)
VAT on clearance services (19%*)	Recipient	D&T: Tax	€8.36 (\$9.68)	€8.93 (\$10.34)	€8.93 (\$10.34)
VAT on shipment value +dDuties (19%*)	Recipient	D&T: Tax	€33.25 (\$38.50)	€37.24 (\$43.12)	€37.24 (\$43.12)
Charged by FedEx					
Disbursement Fee	Recipient	D&T: Ancillary	€12 (\$13.90)	€15 (\$17.37) ³	€15 (\$17.37)
Multi-Line-Item Fee (>5 lines)	Recipient	D&T: Ancillary	€32 (\$37.06) ²	€32 (\$37.06)	€32 (\$37.06)
Inbound Processing Fee	Payor EAN	Transportation	€ -	€2.40 (\$2.78) ⁴	€2.40 (\$2.78)
Total			€85.61 (\$99.14)	€116.57 (\$134.99)	€116.57 (\$134.99)

¹ Parameters for the purpose of the example: **12% on entry value of €150 (\$174.19) shipment value + €25 (\$28.95) transportation costs.**

² €8 per line item above 5-line items. ³ Disbursement Fee Increase effective from July 20, 2026. ⁴ Inbound Processing Fee effective from August 3, 2026.

*VAT rules remain unchanged. German VAT rates were used for illustration purposes.

NEW: Customs Duty NEW: Union Handling Fee AS-IS: VAT AS-IS: Multi-line Item Fee AS-IS: Standard Duty UPDATED: Disbursement Fee NEW: Inbound Processing Fee

IMPORTANT: Actual landed costs will vary depending on factors such as destination-country VAT rates, applicable waivers or discounts, shipment characteristics, and other variables, meaning not all charges shown will apply to every shipment.