Understanding EU de minimis and changes to import duty

From July 1, 2026 the EU will remove the current de minimis exemption and introduce new customs duty rules for low-value imports. It's important to understand the changes, and how they might impact your business.

What's changing?

Until now, goods imported 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 goods imported in a shipment with an intrinsic value not exceeding €150 ($174.19) 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).

There are a few exceptions:

- For B2B Value Added Tax registered recipients, standard duty rates will be applied.
- 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 customs duty applies per declaration line item.)

The Value Added Tax 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

The changes also bring in a requirement to submit a Product Identifier (PID) for consumer goods imported into the EU customs territory in a shipment regardless of value.

Shippers must provide:

1

Merchant Product Identifier

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

2

Non-standardised Manufacturer Product Identifier

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

3

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.

If FedEx is acting as the customs broker at the time of import into the EU customs territory, we must have the right information for your shipments to be cleared.

How FedEx helps you prepare

To ensure smooth customs clearance and avoid delays, we encourage you to submit the following information in the form of a commercial invoice:

- Receiver's contact information including name, email, and telephone number
- Clear and precise goods description, including PIDs
- Accurate Harmonised System (HS) code is highly recommended.
- Accurate manufacturing origin information
- True and accurate value declarations
- Details of each individual item within the shipment
- Clear indication of who is paying duty and tax fees

Our Electronic Trade Documents (ETD) system guides you through providing this information correctly the first time.

Find out more Visit **fedex.com** for more information about the changes and how to prepare.