Import tariffs on low value e-commerce goods

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EU introduces €3 import tariff on consignments of e-commerce goods with value up to €150

Council Regulation (EU) 2026/382 of 11 February 2026 amending Regulation (EC) No 1186/2009 as regards the elimination of the threshold-based customs duty relief

Update

Previously, consignments of goods exported to the European Union (EU) through business-to-consumer (B2C) distance sales (including e-commerce), and valued at less than €150, did not pay import tariffs (duties). For consignments with a value of up to €150, this Regulation introduces a €3 import tariff on each item in the consignment.

What is changing?

Previously, for consignments with a value under €150, EU import tariffs did not apply to goods (including agri-food products) sold through B2C distance sales. These are sales from a non-EU supplier directly to a consumer in the EU, including e-commerce.

The EU has now removed this exception. A new centralised EU IT infrastructure is under development that will be able to calculate standard import tariffs specific to individual products imported in low-value consignments. However, until this system is operational, the EU is applying the following temporary measure.

From 1 July 2026 until 1 July 2028, a flat-rate customs tariff of €3 must be paid on each **item** in a consignment, where the value of the whole consignment does not exceed €150, if the goods are:

- from operators who use the Import One-Stop Shop (IOSS) scheme
- in a postal consignment, that is, goods sold through B2C distance sales by a supplier in a non-EU country to a consumer in the EU.

The tariff applies per item (based on tariff classification category), not on the quantities of that item. For example, three packets of coffee would be considered as one item; one packet of coffee and one packet of tea would be considered as two items.

Where operators are not registered to the IOSS scheme, standard import tariffs specific to the individual product will apply.

Why?

The exemption from import tariffs on e-commerce goods valued at less than €150 was difficult for customs authorities to check. E-commerce consignments were reported to be regularly undervalued to avoid paying import duties. The tariff exemption was viewed as creating unfair competition for traditional retailers in the EU.

Timeline

The transitional rule introducing a flat rate €3 customs tariff on e-commerce goods applies from **1 July 2028**.

What are the major implications for exporting countries?

For non-EU exporting countries that benefit from zero or preferential import tariffs, removing the import tariff exemption for e-commerce goods under the value of €150 may not have a significant impact. For these preferential tariffs, standard procedures identifying the country of origin still apply in the same way as for non-e-commerce goods.

Suppliers of low-value consignments of B2C e-commerce goods in non-EU countries without zero or preferential import tariffs may face higher tariffs.

Background

The IOSS scheme was created in 2021 to simplify the declaration and payment of value-added tax when importing goods to the EU, avoiding customs delay (see VAT One-Stop Shop).

Resources

European Commission (2026) Guidance and legal text on temporary flat fee on low-value imports which will apply until 1 July 2028. News article, 8 June.

Communication from the Commission: Customs Reform: Taking the Customs Union to the Next Level.

Sources

Council Regulation (EU) 2026/382 as regards the elimination of the threshold-based customs duty relief

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