

Import tariffs on low value e-commerce goods

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

What is changing and why?

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. For consignments with a value of up to €150, this Regulation introduces a €3 import tariff on each item in the consignment.

The new rule has been introduced because many traders deliberately undervalued their consignments to avoid paying import tariffs. 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**.

For more information see the [full record](#) on the AGRINFO website – where you can also view the latest [AGRINFO Update](#) newsletters and [search](#) the database.

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