

## Proposal introducing tariffs for e-commerce

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[Proposal](#) for a Council Regulation amending Regulation 2658/87

### What is changing and why?

E-commerce goods imported into the EU that are valued at less than €150 currently do not pay import tariffs. This rule is difficult for customs authorities to check, and many traders have been reported as undervaluing consignments to avoid paying import duties. The European Commission proposes to remove the tariff exemption on low-value e-commerce goods, and to introduce simplified tariffs for all e-commerce goods.

### Actions

Feedback on the proposal can be provided via the Commission website [Revision of the Union Customs Code](#) until **20 July 2023**.

### Timeline

The new rules will apply from **1 March 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.

## Tables & Figures

**Table 1**  
**Simplified tariffs for e-commerce goods**

HS Code Customs Chapter	Description	Import tariff (% ad valorem)
01	Live animals	17
02	Meat and edible meat offal	17
03	Fish and crustaceans, molluscs and other aquatic invertebrates	17
04	Dairy produce; birds' eggs; natural honey; edible animal products	17
05	Products of animal origin not elsewhere specified or included	5
06	Live trees and other plants; bulbs, roots, cut flowers and ornamental foliage	12
07	Vegetables, roots and tubers	17
08	Fruit and nuts	17
09	Coffee, tea, mate and spices	17
10	Cereals	17
11	Products of the milling industry	17
12	Oilseeds	12
13	Lac, gums, resins and other vegetable saps	17
14	Vegetable plaiting materials	0
15	Animal, vegetable or microbial fats and oils	17
16	Preparations of meat or fish	17
17	Sugars and sugar confectionery	17
18	Cocoa and cocoa preparations	12
19	Preparations of cereals, flour, starch or milk	17
20	Preparations of vegetables, fruits or nuts	17
21	Miscellaneous edible preparations	17
22	Beverages, spirits and vinegar	17
23	Residues and waste from food industries and animal fodder	17

Source: [Proposal](#) for a Regulation on the introduction of a simplified tariff treatment

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