

Low-Value Consignments: Anticipatory National Measures in the Shadow of an EU Handling Fee

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1. Low-value consignments: the EU framework

[Council Regulation \(EC\) No. 1186/2009](#) sets out those cases in which (due to special circumstances), relief from import duties, export duties and measures adopted on the basis of article 133 of the [Treaty Establishing the European Community](#) (current article 207 of the [Treaty on the Functioning of the European Union \(TFEU\)](#)) is granted when goods are released for free circulation or are exported from the European Union.

The regulation provides for an exemption from import duties for low-value consignments. These are consignments of goods whose intrinsic value – i.e., the price of the goods when sold for export to the European Union, excluding transport and insurance costs and any other taxes and charges (Article 1(48) of the [Union Customs Code Delegated Act \(2015/2446\)](#)) – does not exceed EUR 150 per consignment when they are dispatched directly from a third country to a consignee in the European Union.

The unprecedented rise in flows of e-commerce shipments being imported into the European Union leads to: unfair competition for EU businesses, health and safety risks for consumers (due to low product quality and non-adherence to EU standards), high levels of fraud and environmental concerns due to the artificial splitting of consignments into multiple small parcels to benefit from the exemption from import duties for low-value consignments. It also entails rising costs for customs authorities in the European Union in their performance of clearance checks and risk controls.

> Abolition of the exemption from import duties for low-value consignments

To tackle the issue and protect the financial interests of the European Union and its Member States, [Council Regulation \(EU\) 2026/382](#) abolishes the exemption from import duties for low-value consignments. With this change, import duties will apply to all goods entering the European Union (irrespective of their “intrinsic value”), bringing the system into line with the prior abolishment of the low-value exemption from VAT on imported goods. Import duties will be levied as of 1 July 2028 – the expected date on which the EU Customs Data Hub, crucial for the effective calculation and notification of the customs debt, will become operational.

> Flat customs duty rate

Due to the urgency of the situation, Council Regulation (EU) 2026/382 provides for a temporary solution to levy customs duties until the EU Customs Data Hub becomes operational. As of 1 July 2026, and until 1 July 2028, goods entering the European Union in small consignments and valued at less than EUR 150 will be subject to a fixed EUR 3 customs duty per 'item', i.e., per line item of the import declaration (the "flat customs duty rate"). The fixed duty rate will, however, only be applied to goods entering the European Union for which non-EU sellers are registered in the European Union's import one-stop shop (IOSS) for VAT purposes (declared via the H7 declaration) or goods sent via the postal system. This encompasses 93% of all e-commerce flows to the EU. For other goods a regular (H1) declaration must be lodged. In those cases, the customs value will in principle be based on the transaction value method of Article 70(1) of the [Union Customs Code \(2013/952\)](#) (UCC). As a consequence, the customs value is not determined based on the intrinsic value of the goods imported, since based on [Article 71\(1\)\(e\) of the UCC](#), the costs of freight and insurance must be included in the transaction value.

> EU-wide handling fee

In addition to the flat customs duty rate, and to help cover rising costs from monitoring the growing number of small parcels entering the European Union via e-commerce, the political agreement between the Council and the Parliament on the EU Customs Reform introduces a legal basis for a new handling fee to be collected by customs authorities on small consignments sold through distance selling (IOSS). The EU-wide handling fee will apply as of 1 November 2026. The level of the EU-wide handling fee is not yet formally determined; it will be introduced by a delegated regulation, which will be adopted prior to 1 November 2026. However, it is worth noting that the [Commission non-paper on an e-commerce handling fee](#) of 13 May 2025 envisages a fee of EUR 2 per item, or EUR 0.50 where the importer is a trust and check trader operating a customs warehouse for distance sales.

2. Domestic handling fees

Notwithstanding the forthcoming elimination of the customs duty relief for low-value consignments and the planned introduction of a common EU-wide handling fee, some Member States – in response to the pressing costs associated with rising e-commerce volumes, which also adversely affect domestic suppliers – have already adopted, or have considered adopting, national fees applicable to low-value consignments as defined in the previous section.

> France

The [2026 Finance Law](#) introduced a small-parcel tax (*taxe sur les petits colis*) effective as from 1 March 2026, applicable to low-value consignments destined for metropolitan France, Guadeloupe, Martinique and Réunion (but excluding Mayotte and French Guiana), as well as Monaco.

The tax amounts to EUR 2 per product category declared on the H7 customs declaration, irrespective of the number of items within that category. The low-value monetary threshold is determined based on the selling price of the goods. Liability for the tax generally follows the rules applicable to import VAT and may therefore rest with the seller, the e-commerce platform or the recipient, depending on the nature of the transaction and the applicable VAT regimes. Moreover, depending on circumstances, the tax may be included in the VAT taxable base, particularly for goods imported outside the IOSS regime.

The relevant legislation explicitly characterizes this tax as temporary, being applicable until the entry into force of the common EU handling-fee scheme, or 31 December 2026 at the latest.

> Italy

The [2026 Budget Law](#) established a levy to cover administrative costs related to customs formalities (*contributo alla copertura delle spese amministrative correlate agli adempimenti doganali*) for low-value shipments from third

countries. Originally intended to apply from 1 January 2026, its entry into force was [postponed](#) by 6 months, to 1 July 2026.

The levy amounts to EUR 2 per shipment, understood as goods dispatched simultaneously by the same consignor to the same consignee under a single contract of carriage. For the purposes of determining the value of shipments, the Italian Customs Authorities' clarifications distinguish between two cases: (i) for ordinary customs declarations (H1 model), the value is determined on the basis of the customs value; and (ii) for simplified customs declarations (H7 model), on the basis of the selling price.

Similar to the French small-parcel tax, the taxable event for this levy is the release for free circulation in the Italian territory. Accordingly, it does not apply where the goods are released for free circulation in another Member State and subsequently dispatched to Italy. Tax liability lies with the person lodging the customs declaration. Finally, the levy is excluded from the VAT taxable basis.

Notably, both the applicable legislation and the clarifications issued by the Customs Authorities are silent on whether the measure is intended as a temporary solution pending the introduction of a harmonized EU levy or a permanent one.

> Romania

[Law No. 239/2025](#) created a logistics tax (*taxă logistică*) on parcels from third countries containing goods with a declared value below EUR 150, effective as from 1 January 2026.

This tax amounts to RON 25 (EUR 4.91) per parcel, but, unlike the comparable charges in France and Italy, it applies to consignments where the final recipient is located in Romania, irrespective of the Member State in which the parcel is released for free circulation. Subject to the applicable customs arrangements, the tax is payable by the seller, the sender or the e-commerce platform.

As with the Italian measure, the legislation does not set an expiration date for the tax and is silent on its interaction with any future EU handling fee.

> Belgium, Luxembourg and the Netherlands

Belgium, Luxembourg and the Netherlands have considered the introduction of a EUR 2 fee on low-value consignments. However, taking into account prospective EU initiatives, Belgium has withdrawn its proposal, and the Netherlands has postponed it, while the Luxembourg bill remains pending.

3. Some critical remarks

While these domestic measures respond to the same policy objective underlying the EU-level plans – namely, recovering the costs associated with monitoring the growing number of small parcels entering the European Union via e-commerce – their anticipatory and uncoordinated nature has nonetheless attracted criticism among commentators.

From the perspective of the EU single market, the adoption of non-harmonized handling fees on low-value consignments across Member States may affect trade flows and logistics choices. This holds true especially in cases where such levies are triggered by the release for free circulation in the territory of the imposing Member State, thereby incentivizing goods to be released for free circulation in Member States where no such charge applies and subsequently transported to the final destination. Environmental and sustainability considerations may also be relevant, as these measures may generate negative spillover effects, notably increased intra-EU transport.

Furthermore, from a legal perspective, these national handling fees raise potential compatibility issues with EU law.

Article 52 of the UCC prohibits national customs authorities from imposing charges for the performance of ordinary customs controls or for other applications of customs legislation, allowing cost recovery only where linked to the provision of specific services. Under ECJ case law, such charges must represent payment for a service actually rendered to an economic operator and be proportionate to the cost of that service (e.g. *Commission v. Denmark* (C-158/82)). Against this background, the standardized nature of the national handling fees could be viewed as difficult to reconcile with the conditions laid down in article 52. This is even less so given that charges can only be considered as recoverable 'costs only' insofar as they have not yet been reimbursed. The position can, however, be taken that that is the case since the EU Member States are entitled to a deduction of 25% of the import duties that must be remitted as 'Own Resources' to the EU Commission (Council [Decision \(EU, Euratom\) 2020/2053](#)), to set off the 'perception costs' incurred when collecting those customs duties.

Finally, the question remains open as to the fate of those levies lacking an explicit expiry date. While their repeal upon the entry into force of a harmonized EU handling fee may be expected, their anticipatory enactment risks adding complexity, undermining legal certainty and resulting in duplicative charges.

IBFD references:

- > EU tax law developments are reported on the daily IBFD [Tax News Service](#) page.
- > C. Valério & D. Arsenovic, [European Union - Direct Taxation](#), Global Topics IBFD.