June 2026

EU Customs Reform 2026

What changes for your shipments to EU countries from 1 July 2026

€150	€3	01.07.2026
removal of de minimis	duty per HS code	entry into force

Client briefing · NOVA GLOBAL customs experts team

The essentials in 30 seconds

Four changes affecting every one of your B2C shipments to the EU

De minimis abolished

The duty exemption for parcels up to €150 no longer applies. All shipments are now dutiable.

€3 per HS code

A temporary flat duty of €3 on each individual commodity line (HS code) in a B2C parcel ≤€150. The €3 duty paid is NON-refundable.

Item-level declaration

Each unit is classified and valued separately. SKU + manufacturer code required (GTIN/EAN where available).

New EU member-state fees

Romania has already introduced national fees. A handling fee is expected at EU level.

➜ **The €3 duty is temporary:** in force from 1 July 2026 to 1 July 2028. After that — standard ad valorem tariffs by the product's HS code.

What changes in declaration

Comparison of the rules before and after 1 July 2026

Parameter	UNTIL 30 JUNE 2026	FROM 1 JULY 2026
Declaration unit	Shipment (1 parcel = 1 line)	Item — each unit separately
Product identifier	Not required; text description	Recommended: SKU + manufacturer code*
HS/TARIC classification	Simplified level for H7	Full code for each item
Customs value	Single value per shipment	Value of each item separately
Duty (B2C, ≤€150)	€0 — de minimis exemption	**€3 per HS code in the parcel**

** SKU + manufacturer code mandatory from 01.11.2026; GTIN/EAN where available.*

How the €3 duty is calculated

€3 per declaration line item (customs item), not per parcel

🧮 What a customs item is

- Item = goods with identical HS code + description + country of origin + a single invoice line.
- Identical units of the same product = 1 item (quantity does not affect the duty).
- Different products under the same HS code but with different descriptions → separate items → separate €3 charges.
- Accurate classification is critical: an error in the code directly changes the duty amount.

Example A — 1 item

3 shirts of the same kind → 1 HS code, 1 description

€3

Example B — 3 items

shirt + hat + sweater → 3 different HS codes

€9

⚠ Note — identical HS codes ≠ always €3: two different products under one code (different descriptions) are 2 items. E.g. 2 different dietary supplements under 210690 = 2 × €3, not €3.

When the €3 duty applies

Only to B2C distance sales valued up to €150

✓ €3 applies

- B2C — distance sales (sale to a private individual)
- Total parcel value ≤ €150
- H7 (simplified) or H1 (standard) declaration
- Goods are not subject to excise

✕ Standard ad valorem rates

- B2B shipments (recipient is a VAT payer)
- Parcel value above €150
- Excise goods — declared under H1

Important on IOSS: the €3 duty applies to distance sales ≤€150 regardless of the VAT scheme. IOSS is the primary channel (~93% of imports) and determines who pre-pays the VAT. Without IOSS, declaration shifts to the country of destination.

Product Identifier (PID)

Every item in the declaration carries codes; mandatory from 1 November 2026

What a barcode looks like (GTIN/EAN)

4820024700016

EAN-13 · 13 digits under the barcode
482 = GS1 Ukraine prefix

SKU

Your article number (M-PID)
internal product code in your system
e.g. TSH-RED-M-001

mandatory

MPN

Manufacturer Part Number (NS-PID)
model / part number from the manufacturer
e.g. SM-S911B

mandatory

GTIN/EAN

Barcode (S-PID)
global standard product code
e.g. 4820024700016

if available

Voluntary from 01.07.2026 · mandatory from 01.11.2026. Avoid generic descriptions ("accessories") — each item needs a specific code.

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National fees & Union Handling Fee

Separate charges on top of the €3 EU duty and VAT

⚠

Union Handling Fee

~€5

A separate EU-level charge (neither duty nor VAT).

Member-state national fees (as of June 2026)

Country	Amount	Basis	Effective from
Romania	**national fee**	Per parcel	1 January 2026

National fees are levied in addition to the €3 EU customs duty and VAT.

Impact on shipment cost

Example: an €80 parcel with 3 commodity lines to France

Cost component	Until 30.06.2026	From 01.07.2026
EU customs duty	€0 (de minimis)	€9 (3 × €3)
VAT	~17–27% (by country)	
Handling fee (France)	€0	€6 (3 × €2)
TOTAL new charges	**€0**	**€15+ (excl. VAT)**

Pricing recommendation

The new charges materially affect the landed cost for the EU buyer.

Option 1 — DDP: include the charges in the price; the buyer receives no bills at customs.

Option 2 — transparency: show the charges at checkout. Early communication reduces refusals.

Reform roadmap

Key milestones 2026 → 2034

01.07.2026

- Removal of the €150 de minimis
- €3 duty per HS code (B2C)
- Item-level declaration
- Product Identifier — voluntary

01.11.2026

- Product Identifier — mandatory

(SKU, manufacturer code, GTIN/EAN)

- Union Handling Fee ~€2 — expected

(amount and date to be confirmed)

01.07.2028

- €3 duty → standard tariffs
- Launch of the EU Customs Data Hub
- EU Customs Authority (EUCA)
- deemed importer · Trust & Check

2031–2034

- Data Hub — for all traders

(voluntary at first)

- All movements of goods —
- mandatory via the Data Hub

What your business needs to do

Five preparation steps — start now

1	**Check your IOSS registration**	The €3 duty is applied via IOSS as the primary channel.
2	**Prepare HS codes for all products**	Every item now requires its own HS/TARIC code. Incorrect classification = delays and penalties. We can help classify your product range.
3	**Add Product Identifiers (PID)**	At minimum, SKU and manufacturer code are required, plus GTIN/EAN where available. Voluntary from 01.07.2026, mandatory from 01.11.2026.
4	**Update your shipping documents**	The invoice must state the value of each item separately, the HS code, the identifier, and the description.
5	**Update pricing and checkout**	Analyze the impact on the final cost. Consider DDP or transparent display of the charges. Early communication reduces refusals.

IOSS shipment checklist

Check every shipment before dispatch (from 1 July 2026)

- ✓ B2C sale (recipient is a private individual)
- ✓ IOSS number entered correctly (IM + 10 digits)
- ✓ Goods imported into the EU from a third country
- ✓ Each item has its own HS/TARIC code
- ✓ Total shipment value ≤ €150
- ✓ Value of each item stated separately
- ✓ Goods are not subject to excise

The NOVA GLOBAL model — DDP for the "Global Delivery Econom" product: duty, VAT and fees are included in the price at checkout. The EU recipient receives no bills at customs.

Questions? We're here to help.

The NOVA GLOBAL customs experts team will advise on the new requirements and help with product classification, IOSS registration, and documentation preparation.

✉ **info@nova.global**