INFORMATION NOTE - CUSTOMS

E-COMMERCE: TEMPORARY TARIFF OF 3 EUROS/PRODUCT FOR CERTAIN LOW-VALUE SHIPMENTS

In the customs field, *e-commerce* has suffered a great revolution, giving rise to a radical change in import processes, because of the huge number of customs declarations, the requirement for control and the need to provide great agility to the supply chain.

This situation has required an effort on the part of the competent authorities, as well as an urgent reform of the current customs regulations that have become somewhat outdated. Hence, by the beginning of 2028, major changes are expected in customs matters in everything that affects import declarations in the field of *e-commerce*.

As in the case of VAT, this reform seeks to concentrate all the obligations and responsibilities associated with the import of goods on the platforms, which will ensure that the goods in question comply with all customs – and non-customs – obligations imposed by the EU.

However, to protect small European businesses and avoid the competition problems that arise in this type of trade, the EU legislator has chosen to bring forward the entry into force of certain measures.

Thus, on December 12, 2025, the European Commission welcomed the decision taken by EU Member States to introduce, as **of July 1, 2026**, a new **fixed tariff rate of 3 euros** applicable to packages with **a value of less than 150 euros** from non-EU sellers and sent directly to consumers within the EU.

In practice, this measure will imply the application of a tariff calculated according to the **type of item** included in each shipment, by reference to the tariff heading.

If the package contains a single type of item, the tariff will be 3 euros per package.

On the other hand, if the package includes several types of items to be classified under different tariff headings, the 3 euros tariff will be applicable to each of NC codes declared, regardless of whether it is a single package.

This duty will be applicable in respect of all goods imported under the **Import One Stop Shop (IOSS)** scheme, as it is estimated that this type of shipment covers approximately 93% of all e-commerce flows to the EU. However, we cannot rule out that this measure will be applied in the future to the rest of low-value shipments.

The measure aims to strengthen the competitiveness of the European market and ensure a more level playing field between cross-border e-commerce and traditional retail. The truth is that, until now, this type of shipment benefited from customs duty exemption for low value consignments, which has favoured a very significant increase in this type of trade to the detriment of traditional retail trade.

It should be remembered that in May 2023 the European Commission proposed **to eliminate this exemption** and that, finally, on November 13, 2025, this suppression was approved, also requesting that its entry into force be brought forward to 2026.

This new tariff represents a real cost from 1 July 2026, which will make this type of imports more expensive, although we will have to keep an eye on the customs reform, to see if this temporary measure will be replaced by the definitive implementation of a tariff that is expected to be applied depending on the type of product.

This new tariff is different from the ongoing negotiation of the **EU handling fee for** e-commerce parcels, which aims to offset the rising costs that customs authorities must bear when monitoring the flow of parcels.

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