

Council gives final green light to new customs duty rules for small parcels

The Council today formally approved **new customs duty rules for items contained in small parcels** entering the EU, largely via e-commerce. The new rules respond to the fact that such parcels currently enter the EU duty free, leading to **unfair competition** for EU sellers.

As global e-commerce booms, EU customs rules must keep pace. Abolishing the out-of-date exemption for small parcels will help support EU business and shut down avenues for unscrupulous sellers. Now, we need to move forward decisively on the overall customs reform which is a key part of the puzzle in making the EU more competitive and more secure.

Makis Keravnos, Minister of Finance of the Republic of Cyprus

Today's agreement abolishes the threshold-based customs duty relief for parcels valued at under €150 entering the EU. Customs tariffs will therefore **start applying to all goods entering the EU once the EU customs data hub** – under discussion as part of a broader fundamental reform of the customs framework – is operational. This is currently expected in 2028.

Until that time, EU member states have agreed to introduce an interim **flat rate customs duty of €3 on items contained in small parcels valued at less than €150** sent directly to consumers in the EU. As of 1 July 2026, the duty will be levied on each different category of item, identified by their tariff sub-headings, contained in a parcel.

Example:

A parcel contains 1 blouse made of silk and 2 blouses made of wool.

Therefore, due to their different tariff sub-headings, the parcel contains two distinct items and €6 in customs duty should be paid.

The new system will have a positive impact both for the EU budget as well as for national public finances, as customs duties constitute a traditional own resource of the Union, and member states retain part of those amounts by way of collection costs. The measure is distinct from the proposed so-called 'handling fee' currently under discussion in the context of the customs reform package.

Next steps

The interim flat rate customs duty of €3 will be levied on each item category contained in a small parcel entering the EU **from 1 July 2026 to 1 July 2028** and may be extended as appropriate. Once the new EU customs data hub is operational, this interim duty will be replaced by normal customs tariffs.

Background

According to the European Commission, the volume of small packages arriving into the EU has doubled every year since 2022. In 2024, 4.6 billion such packages entered the EU market. 91% of small shipments arrive from China.

More broadly, the EU is currently working to reform its customs system so that it can deal with the significant pressure arising from increased trade flows, fragmented national systems, the rapid rise of e-commerce and shifting geopolitical realities. Negotiations between the Council and the European Parliament on the reform – including on the establishment of the customs data hub, overseen by a new EU customs authority - are ongoing.

- [Customs: Council agrees to levy customs duty on small parcels as of 1 July 2026 \(press release, 12 December 2025\)](#)
- [EU customs: Council agrees position on key features for a more modern, efficient and secure framework \(press release, 27 June 2025\)](#)
- [Modernising the EU customs union \(background information\)](#)
- [The EU customs union \(background information\)](#)

Press office - General Secretariat of the Council of the EU

Rue de la Loi 175 - B-1048 BRUSSELS - Tel.: +32 (0)2 281 6319

press@consilium.europa.eu - www.consilium.europa.eu/press