

Dear Member,

Following our recent Circular (2025/298) on the proposed temporary customs duty for low-value e-commerce consignments, we would like to update you on the basis of the final political agreement reached by the Council (ECOFIN) on 12 December 2025. The agreed text is enclosed for your reference.

**Key elements of the final political agreement**

The Council has formally agreed to eliminate the customs duty relief threshold for consignments with an intrinsic value not exceeding EUR 150. As a transitional measure, a flat-rate customs duty of EUR 3 per item will apply from 1 July 2026 until 1 July 2028.

This EUR 3 duty will apply in two specific cases:

- Goods imported under the Import One-Stop Shop (IOSS), where import VAT is exempt under Article 143(1)(ca) of the VAT Directive.
- Goods contained in postal consignments, as defined in Article 1(24) of the Union Customs Code Delegated Act.

For all other low-value consignments not falling under these two categories, the normal Common Customs Tariff will apply, meaning that duties will be calculated based on the product's tariff classification, customs value, and origin, rather than the flat-rate amount.

**Clarification of discrepancies or uncertainties noted by members in the first Council and Commission Press Releases:**

- Scope of application: Earlier communications suggested that the EUR 3 duty would apply broadly to all low-value e-commerce consignments. The final agreement narrows the automatic application of the flat-rate duty to IOSS imports and postal consignments only. Non-IOSS express and courier flows are, for the time being, excluded from the flat-rate treatment. ( Note that it still needs to be clarified whether the term 'item' is to be interpreted in the sense of Art. 222 UCC-IA, i.e. whether all goods falling under the same HS 6-digit code are considered to be one item or whether a specific kind of goods is meant, because a single 6-digit code may cover different kinds of goods)

- Temporary nature: The flat-rate duty is explicitly limited to the period from 1 July 2026 to 1 July 2028. It is designed as a technical bridge until a centralised EU customs IT infrastructure becomes operational.
- Possible extension of scope: The Regulation includes a review clause requiring the Commission to monitor potential diversion of trade away from the IOSS. If such diversion occurs, the Commission may propose extending the EUR 3 duty to all consignments under EUR 150.
- Review of duration: By December 2027, the Commission must assess whether the new EU-level IT systems will be ready by July 2028. If not, an extension of the temporary measure may be proposed.

### **Relationship with the proposed e-commerce handling fee**

As clarified previously, this EUR 3 customs duty is legally and politically separate from the proposed handling fee under the EU customs reform package. The handling fee remains under negotiation between the Council and the European Parliament and is not covered by this political agreement.

### **Next steps**

The Regulation will enter into force 20 days after its publication in the Official Journal and will apply from 1 July 2026.

CLECAT will continue to analyse the practical and operational implications for customs intermediaries, in particular the differentiated treatment between IOSS, postal and non-IOSS flows, and will keep members informed of further developments. In the meantime, please feel free to write to us about any new e-commerce related national developments or if you have comments or questions.

## **ATTACHMENTS**

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 [12-Dec-2025-Political-Agreement-Ecofin-Customs-Duty-Relief-Threshold-1680425.pdf](#)

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