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By PwC Deutschland | 29 June 2026

General Customs Directorate: Elimination of the €150 duty-free allowance from 1 July 2026

The duty-free allowance for goods in consignments with a total value of up to 150 Euros will be completely eliminated from 1 July 2026.

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Background

Council Regulation (EU) No 2026/382 has amended Regulation (EC) No 1186/2009 (the Duty-Free Regulation) with effect from 1 July 2026. The exemption from import duties for goods in consignments with a total value of up to EUR 150, previously provided for in the Duty-Free Regulation, will be completely abolished from that date.

The aim of the amendment was to prevent systematic abuse schemes, such as the splitting of consignments, undervaluation or the use of front companies, in cross-border e-commerce.

Under the new rules a flat-rate duty of EUR 3 per category of goods (i.e. per item declared on the customs declaration) is to be applied if a) the importation of the goods is exempt from VAT in accordance with Article 143(1)(ca) of Directive 2006/112/EC (Import One-Stop-Shop) or b) the goods are contained in a postal consignment within the meaning of Article 1(24) of Delegated Regulation (EU) 2015/2446.

“Per category of goods” means, for example, that for ten pairs of socks, two cable ties and four pairs of trousers contained in a single consignment and each falling under the same tariff heading, a flat-rate duty totaling EUR 9 would be levied.

The temporary customs duty will apply until 1 July 2028. After that date, goods sold in transactions qualifying as distance sales, irrespective of their value, will be subject tothe normal duty rate.

An amendment is envisaged for “goods in postal consignments” within the meaning of Article 1(24) of Delegated Regulation (EU) 2015/2446. The decisive factor for the new basis for levying duty is that the consignments are distance sales within the meaning of Article 14(4), Subparagraph 2 of Directive 2006/112 (VAT Directive).

These latter amendments are currently being finalised at EU level. Once published in the Official Journal of the EU, we will update you.

The current draft amendment to Delegated Regulation (EU) 2015/2446 sets out key provisions, which are explained in the supplementary guidance of 2 June 2026.

These relate, inter alia, to:

- When making use of the special scheme under Title XII, Chapter 6, Section 4 of

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Directive 2006/112/EC (Import One Stop Shop – IOSS), the declarant is the person making use of the special scheme or their indirect representative. The importer (consignee) or any other person **cannot** act as the declarant in such cases.

- A prerequisite for the levying of the duty of 3 euros per item is the existence of a distance sale within the meaning of Article 14(4), point (2) of Directive 2006/112/EC. The Guidance Document explains which scenarios are to be classified as distance sales, focusing, amongst other things, on whether the goods were already within the EU at the time of sale.
- A new anti-abuse clause has been introduced in Article 243 of the Union Customs Code Implementation Regulation, which is also explained in the Guidance Document. This sets out possible scenarios in which a distance sale may be presumed to have taken place. The presentation of the goods is a relevant factor in this regard.
- It is expressly mentioned that Article 177 of the UCC cannot be applied in cases of flat-rate customs clearance at EUR 3 per item.

The guidance on the EUR 3 customs duty can be found**here**.

Reference:

Official Journal of EU

Keywords

customs, import value