1 July 2026: 2026 EUCR Regulatory Changes – Elimination of Customs Duty-Free Threshold

Please see announcement regarding regulatory updates pertaining to the EU.

EUCR REGULATORY CHANGES - ELIMINATION OF CUSTOMS DUTY-FREE THRESHOLD

As of 1st of July 2026, the European Union (EU27) will eliminate the customs duty-free treatment for low-value imports (value not exceeding 150 EUR). In parallel, a new flat customs duty for Business to Consumer (B2C) shipments will be introduced.

As a result, customs duty and import VAT charges now depend on the type of shipment (B2C or B2B) and the clearance process used. These no longer benefit automatically from a low-value (≤ 150 EUR) exemption. This regulatory change is part of a set of new regulations, part of the EU Customs Reform (EUCR).

WHAT IS MEANT BY DUTY FREE ELIMINATION?

Duty-free elimination means that goods imported into the EU no longer benefit from automatic customs duty relief solely because of their low value (≤ 150 EUR).

For low value (≤ 150 EUR) B2C shipments, under the current EU Customs Reform (EUCR) proposal, a 3 EUR customs duty is based on the number of line items (mainly identified per Harmonized System (HS) code and Country of Origin) in the customs declaration.

Examples – IOSS shipments

- The shipment contains one item, one HS code -> 1 x 3 EUR = 3 EUR
- When the shipment contains multiple items and three different HS codes -> 3 x 3 EUR = 9 EUR
- When the shipment contains multiple items all with the same HS code -> 1 x 3 EUR = 3 EUR

Examples – P&R goods and non-IOSS shipments

- When the shipment contains three items all with the same HS code but all with a different Country of Origin -> 3 x 3 EUR = 9 EUR

For low value B2B shipments, customs duty is charged based on the applicable EU percentage duty rate, or a preferential rate under a trade agreement, where the relevant conditions are met.

Please note that the IOSS scheme will not be used to collect the 3 EUR customs duty.

P&R: Prohibited & Restricted goods, e.g., excise goods, alcohol and tobacco, goods that need additional licenses.

WHAT DOES THIS MEAN FOR YOU?

- Shippers from non-EU countries to EU27 shall be aware of the new regulation and understand that their shipments are subject to additional import duties based on the country of manufacture or product specification.
- Receivers in the European Union should be aware that, following an EU regulatory decision, the duty de minimis threshold ($\leq$ 150 EUR) will be removed from 1 July 2026. As a result, shipments of any value may be subject to customs duty. Whether duty is payable will be assessed by the relevant customs authorities based on factors such as the type of goods being imported, the HS code and the Country of Origin, in line with standard customs rules.

To ensure a smooth delivery and uninterrupted customer experience, DHL strongly recommends to select the “Duties and taxes Paid (DTP)” Billing Service. With this Billing Service the private individual receiver, your customer, is not contacted for payment prior/during or post-delivery.

HOW CAN YOU AVOID DELAYS?

- Inform EU27 receivers that customs duties and Value Added Tax may apply.
- For Import One-Stop Shop shipments, ensure DHL has a valid Power of Attorney from the Import One-Stop Shop holder.
- Provide complete and accurate Commercial/Proforma Invoice data electronically via DHL Express Electronic Shipping Solutions, such as: goods descriptions, itemized retail values, country of origin, etc.

As the Elimination of Customs Duty-Free Threshold regulation is still in the proposal stage, no dedicated webpages are available yet.

EU Customs Reform info page and EU targets low-value imports via e-commerce platforms are linked in the website announcement.

Please see the PDF announcement on our website for the original supporting material.

If you have any questions, please reach out to your dedicated freight consultant or account manager.