



The EU Customs Reform 2026

What it means for shipping parcels to Europe



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Summary:

- All shipments to Europe are subject to duty and value added tax VAT
- The July 2026 change effects B2C shipments under €150 with a minimum three euro duty based on the number of uniquely classified items in a consignment.
- In November 2026 change add an additional per consignment fee (estimated to be around to €2)
- Or broad-based changes or planned for 2028.



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Why the EU is reforming customs

Imports from China are overwhelming the European Market. Mostly

**+10 million
parcels per
day are
imported to
the EU**

**Most
Imported
under €150
duty free
Threshold**

**Most
(over 50%)
are under
valued**

**+90% of
these
imports
originate
China**

Source: European Parliament — EU targets low-value imports via e-commerce platforms

A simpler, data-driven customs system



The reform rolls out in stages — these are the dates that matter



July 1, 2026

Duty-free threshold ends; new rules for low-value B2C parcels

November 1, 2026

EU handling fee and a mandatory product identifier per line item

2028

Full reform and the EU Customs Data Hub take effect

The reform centers on B2C parcels

Driven by the surge of low-value e-commerce entering Europe

A shipment is treated as B2C when it meets all of these:



Business seller, private buyer, shipped direct from outside the EU for personal use.

- ✓ Shipped from a non-EU country into an EU member state
- ✓ The seller is a business
- ✓ The final recipient is a private consumer
- ✓ Transport is arranged by the seller
- ✓ Goods are shipped directly to the consumer, pre-labelled
- ✓ Goods are intended for private consumption



01

Changes from July 1, 2026

Six changes from July 1, 2026

The first stage of the reform for low-value parcels

1 End of the 150 EUR duty-free threshold

2 Limited consolidated clearance for low-value B2C.

3 IOSS holder becomes the responsible declarant

4 No duty refunds on low-value B2C returns

5 An EU-established Importer of Record matters !

1 The 150 EUR duty-free threshold ends

Low-value parcels are no longer duty-free

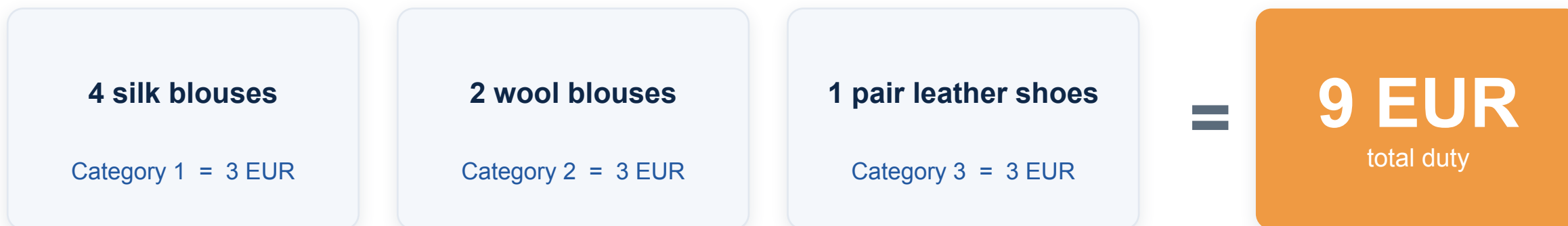
- A flat 3 EUR customs duty applies **per line item**, identified mainly by the 6-digit HS code and country of origin. (Group items on a single line to avoid unnecessary duty)
- Applies to consignments under €150, shipped from a business to a consumer, (B2C) and shipped from outside the EU
- B2B parcels up to 150 EUR must clear on a full formal H1 declaration — the reduced H7 dataset is no longer allowed for these shipments.
- Some B2C cases (for example prohibited or restricted goods, non-IOSS) may use preferential duty rates instead of the fixed duty rate



How the 3 EUR duty adds up

The charge applies once per distinct product category

Example order in one parcel:



Three different tariff sub-headings means three charges. Items sharing the same classification are charged once. Tip: group identical items on a single line.

Note: Group identical items on a single line to avoid unnecessary fees.

Where and how parcels clear changes

Consolidation and clearance location are now restricted



Consolidated clearance limited

- Consolidated clearance is no longer possible for low-value B2C parcels (up to 150 EUR)
- High-value B2C parcels and B2B parcels are not affected
- Carriers need full data for each individual parcel: value, seller and buyer details



Clear in the destination country

- Non-IOSS B2C parcels must clear in the destination member state
- They can no longer clear at the first EU point of entry if bound elsewhere
- Example: a non-IOSS parcel from China sold to Italy must clear in Italy, not at a central hub

IOSS holders become the responsible declarant

Legal responsibility for clearance shifts to the IOSS holder

- For IOSS shipments, customs clearance is completed on behalf of the IOSS holder, not the final consumer
- The IOSS holder becomes legally responsible for the import clearance
- Additional data is required: name and address, EU-establishment status, EORI number and VAT ID
- If a marketplace is registered for IOSS, IOSS use is mandatory — it cannot be chosen per shipment



5 No duty refunds on low-value B2C returns

Returns are treated differently from today

- Customs-duty refunds are no longer available for B2C returns up to 150 EUR
- This applies whether the parcel cleared under a formal H1 or reduced H7 declaration
- VAT refund rules for B2C returns are unchanged
- Duty refunds still apply for defective goods, B2B returns, and non-distance-sales goods



An EU-established Importer of Record matters more



EU customs increasingly expect a responsible party established in the EU

Benefits of an EU-established IOR

- ✓ Clear responsibility and a single point of contact
- ✓ Centralized control of EU customs activity
- ✓ Access to future reform simplifications
- ✓ More predictable clearance, fewer delays

What to have ready

- Name and address
- EORI number and VAT ID
- Confirmation of an EU party that can act as IOR
- Retail value shown on the commercial invoice
- Awareness of the Anti-Abuse Clause, Article 243(5)



02

Changes from November 1, 2026

1

A new EU customs handling fee

A regulatory fee, separate from customs duty

- Targeted to start November 1, 2026, for B2C parcels from the rest of the world into the EU
- A fixed fee per line item — the exact amount is still to be confirmed (€2 fee has been mentioned).
- It is a regulatory fee charged in addition to any customs duty
- National handling fees in countries such as France and Romania are separate, and it is not yet clear if they will be removed



2

A mandatory product identifier per line item

Required on every B2C line to clear customs from November 1, 2026

Merchant identifier

A code assigned by the online seller, marketplace, or platform.

Mandatory

Manufacturer identifier

Non-standardized — internal SKU or article number.

Mandatory

Standardized — GTIN, MPN, or EAN.

Optional

Key takeaways



What to remember about the EU Customs Reform



The reform reshapes how low-value B2C parcels enter the EU, in stages from 2026



July 2026: the duty-free threshold ends and a 3 EUR per-line-item duty begins



Consolidated clearance for low-value B2C becomes very limited



November 2026: a new handling fee and a mandatory product identifier per line



An established EU presence and Importer of Record become increasingly important



Complete, accurate electronic invoice data is the key to smooth clearance



How Jet Worldwide helps

1

IOSS and VAT

Set up IOSS so VAT is collected at checkout and parcels move through the green channel

2

Customs clearance

Compliant clearance in the right member state, with complete line-item data

3

EU presence and IOR

Guidance on EU establishment, EORI, and acting as Importer of Record

4

Data quality

Clean HS codes, origin, value, and product identifiers to avoid delays

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