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COUNCIL REGULATION (EU) 2026/382

of 11 February 2026

amending Regulation (EC) No 1186/2009 as regards the elimination of the threshold-based customs duty relief

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 31 thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) Chapter V of Title II of Council Regulation (EC) No 1186/2009 ([1]) provides for the relief from import duties for goods sent directly from a third country to a consignee in the Union in consignments with a total intrinsic value not exceeding EUR 150 (the 'threshold-based relief').

(2) Until 1 July 2021, the import VAT was also exempted for the importation of goods with a value not exceeding EUR 22. The increase in the volume of low-value imports following the explosive growth of e-commerce and the associated facilitations made it challenging for customs authorities to enforce compliance with fiscal and non-fiscal requirements. Therefore, Council Directive (EU) 2017/2455 ([2]) eliminated the import VAT exemption for those low-value goods to protect Member States' tax revenue, to create a level playing field for the businesses concerned and to minimise burdens on those businesses. At the same time, the customs duty relief for goods below EUR 150 was maintained. However, this has proven to leave the door open for the systematic abuse of that threshold through undervaluing and artificially splitting consignments.

(3) In a digitalised customs environment where electronic data are available for all imported goods regardless of their value, maintaining a customs duty relief that was introduced to prevent the disproportionate administrative burden on customs authorities, businesses and private individuals is no longer justified. At the same time, considering the significant volumes of low-value imports, it has become necessary to protect the financial interests of the Union and its Member States more efficiently.

(4) It is therefore necessary to eliminate the threshold-based relief and delete Chapter V of Title II of Regulation (EC) No 1186/2009.

(5) Given the challenges that the large volume of small parcels entering the Union has demonstrated, both for European consumers and businesses, it is important to proceed with a rapid elimination of the threshold-based relief. However, pending the adoption of the new Union Customs Code, which is expected to establish a new centralised Union IT infrastructure crucial for the effective calculation and notification of the customs debt, a transitional measure of temporary nature should be introduced as regards all the amounts referred to in Article 1 of Regulation (EC) No 1186/2009 to facilitate the concrete implementation of the elimination of that relief.

([1]) Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23, ELI: http://data.europa.eu/eli/reg/2009/1186/oj).

([2]) Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods (OJ L 348, 29.12.2017, p. 7, ELI: http://data.europa.eu/eli/dir/2017/2455/oj).

(6) Under that transitional measure, the existing digital tools at Union and national level will need to be used to manage the practical effects that result from eliminating the threshold-based relief. Given the technical limitations of those tools in relation to the huge increase in operations that customs authorities will need to manage as a consequence, a simplified temporary tariff treatment based on a single specific customs duty amount per item, without considering the origin of the goods and covering goods in consignments with an intrinsic value not exceeding a total of EUR 150, should apply to all economic operators that have registered for, and make use of, the special scheme laid down in Title XII, Chapter 6, Section 4 of Council Directive 2006/112/EC ([3]) (Import One-Stop Shop scheme, 'the IOSS scheme') and to goods in a postal consignment as defined in Article 1, point (24), of Commission Delegated Regulation (EU) 2015/2446 ([4]). By contrast, the Common Customs Tariff, as provided for in Council Regulation (EEC) No 2658/87 ([5]), should continue to apply to all other operators not registered for the IOSS scheme.

(7) The transitional measure should also apply given that the tariff classification for the goods concerned in the customs declaration is only at the level of sub-headings of the Harmonised System, thus not specific enough to determine the exact customs duty based on the full tariff classification under the Combined Nomenclature established by Regulation (EEC) No 2658/87.

(8) Given the large volume of small parcels entering the Union to be dealt with by the customs administrations, the short implementation phase and the need for the national IT tools to be used to establish the simplified temporary tariff treatment, the challenge for Member States to ensure the practical implementation of the elimination of the threshold-based relief needs to be recognised. If traditional own resources based on the application of the simplified temporary tariff treatment prove to be irrecoverable, these challenging circumstances need to be taken into account in assessing whether the relevant Member State should be released from the obligation to place at the disposal of the Commission the amounts corresponding to established duties pursuant to Article 13(2), point (b), of Council Regulation (EU, Euratom) No 609/2014 ([6]).

(9) Two assessment and review clauses should be included in this Regulation; one in order to assess whether diversion of trade flows, in particular away from the IOSS scheme and into a non-IOSS scheme, occur to avoid actors paying the temporary flat-rate duty. To carry out that assessment, it is important that the Commission make use of data at its disposal. The objective of the other assessment and review should be to monitor the progress in developing the new centralised Union IT infrastructure which is expected to be crucial for the effective calculation and notification of the customs debt in e-commerce transactions. That assessment should be carried out with a view to determining whether the transitional measure established by this Regulation needs to be extended.

(10) In accordance with the principle of proportionality as set out in Article 5 of the Treaty on European Union, this Regulation does not go beyond what is necessary to meet the objectives of the Treaties, in particular the smooth functioning of the customs union and the single market.

(11) Regulation (EC) No 1186/2009 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Chapter V of Title II of Regulation (EC) No 1186/2009 is deleted.

Article 2

From 1 July 2026 until 1 July 2028, a customs duty of EUR 3 per item in a consignment the intrinsic value of which does not exceed a total of EUR 150 shall apply instead of the relief eliminated pursuant to Article 1 of this Regulation, where:

([3]) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1, ELI: http://data.europa.eu/eli/dir/2006/112/oj).

([4]) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

([5]) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).

([6]) Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39, ELI: http://data.europa.eu/eli/reg/2014/609/oj).

(a) the importation of the goods is exempt from VAT in accordance with Article 143(1), point (ca), of Directive 2006/112/EC; or

(b) the goods are in a postal consignment as defined in Article 1, point (24), of Delegated Regulation (EU) 2015/2446.

Article 3

1. By 1 October 2026 and every month thereafter, the Commission shall assess whether a diversion of trade flows occurs. If the Commission determines that a diversion of trade flows has occurred, it shall, where appropriate, submit a proposal for the transitional measure laid down in Article 2 to cover all goods in a consignment the intrinsic value of which does not exceed a total of EUR 150.

2. By 1 December 2027, the Commission shall assess whether a centralised Union IT infrastructure to levy import duties on distance sale consignments will be realistically operational by 1 July 2028. If the Commission determines that it will not be operational by that date, it shall, where appropriate, submit a proposal to extend the transitional measure laid down in Article 2.

Article 4

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 July 2026.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 11 February 2026.

For the Council

The President

K. KALLAS