



E-Commerce in 2026: Adjustments for consignments from third countries

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1 Background

The potential for abuse in importing goods of negligible value (up to EUR 150) into the EU, and the resulting competitive disadvantage for tax-compliant businesses, has been well known for years. The main cause is the increasing use of this exemption by non-EU traders who gain advantages through false declarations during customs clearance. For a long time, there was no agreement at EU level on how and when to tackle these abusive practices. In recent months, however, the first measures have finally been taken to curb tax fraud on goods shipments from third countries. For e-commerce businesses with goods supplies from non-EU countries, this means adjustments will be required in 2026.

2 Import only via EU Registration – IOSS or local assessment in each Member State

The Import-One-Stop-Shop (IOSS) was introduced in 2021 to replace the previous EUR 22 threshold and prevent tax evasion (see KMLZ VAT Newsletter 36 | 2020). Currently, taxable persons can import all consignments from third countries up to EUR 150 under their IOSS identification number without import VAT, provided the VAT due from the supply to the customer is declared and paid in the IOSS return. In practice, however, the expected success did not materialize: many non-EU suppliers misused IOSS numbers of other companies to import shipments VAT exempt, without declaring and paying VAT.

The EU already responded in the middle of last year with an initial reform measure: from 1 July 2028, online retailers (see KMLZ VAT Newsletter 17 | 2025) and marketplaces (see KMLZ VAT Newsletter 18 | 2025) can continue to process distance sales of up to EUR 150 via IOSS. However, if IOSS is not used, they must pay import VAT in the destination country and register there. From that point on, the supplier will always bear the import VAT liability; passing it on to the customer will no longer be possible. The VAT will be levied by the destination Member State and must be paid in advance.



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Non-EU taxable persons will require a tax representative to fulfill these obligations; without prior payment, goods will not be released. Only in exceptional cases will the purchaser be able to pay the VAT in order to receive the shipment. For businesses and marketplaces handling third-country consignments, this means: either use IOSS with VAT-exempt import and reporting in the IOSS the VAT of the destination country or register for VAT in every Member State supplied. The VAT due in the destination country must be borne by the seller.

3 Abolition of EUR 150 customs duty exemption threshold

From July 2026, the customs exemption for consignments of goods of negligible value up to EUR 150 will be abolished. Instead, a flat customs duty of EUR 3 per tariff group per parcel will be introduced as a transitional measure (KMLZ Customs Newsletter 14 | 2025). This duty is based on the six-digit CN code and constitutes a genuine customs debt, payable in addition to VAT. Import declarations can still be VAT-exempt if IOSS is used.

The abolition of the fraud-prone EUR 150 threshold was proposed as early as 2023 (see KMLZ Customs Newsletter 03 | 2023) but was delayed due to lack of agreement and due to it being linked to a comprehensive customs reform originally planned for later. Now, the change will come much earlier than expected. The flat EUR 3 duty is a temporary solution until full reform – at the earliest by 2028. The liable person for customs duties remains the declarant, who must be established in the EU customs territory. Companies from third countries require a representative established in the EU.

4 Introduction of handling fees

In addition to customs duties, an EU-wide handling fee for consignments under EUR 150 is planned, likely from 1 November 2026, amounting to approximately EUR 2 per shipment.

This fee does not constitute a customs duty nor VAT but will be charged additionally. Implementation details are still pending. Meanwhile, some Member States are taking their own steps:

- Romania: Since January 2026, a logistics tax of RON 25 (approx. EUR 5) per parcel.
- Netherlands: From February 2026, a handling fee of EUR 2 per declaration line in the customs entry; this national fee will be abolished once the EU fee is introduced.
- Italy: Has also decided on a EUR 2 handling fee.
- France: Plans a fee but has announced delays in implementation.

5 Practical Implications

These measures aim to curb tax fraud and reduce the competitive advantage of dishonest suppliers. For affected businesses, this means changes in customs clearance processes, higher sales prices due to additional customs duties and handling fees, and increased compliance obligations at local level.

The introduction of national handling fees also creates the need to closely monitor developments and requirements in each Member State. The abolition of the EUR 150 threshold will prevent abuse and, through higher charges, create more competitive equality. However, the current regulation is only a transitional solution. The industry is therefore eagerly awaiting the final design of these measures.