



Navigating EU Customs Updates

Compare the differences and considerations between IOSS and standard customs clearance for EU imports under €150.



Key Changes & Effective Dates

JAN 1, 2026

MAR 1, 2026

JUL 1, 2026

OCT 1, 2026

NOV 1, 2026

Romania

Fixed 25 RON (~€5) logistics fee per parcel takes effect for imports ≤ €150

France

€2 Small Parcels Tax applies per customs declaration line item

EU-Wide

EU €150 de minimis exemption ends and €3 flat duty begins

Italy

Italy's €2 parcel contribution fee takes effect

EU-Wide

€2 handling fee per customs declaration line item begins



Example Shipment B2C Under €150

not IOSS eligible

IOSS eligible

IOSS Exclusions



- Excise goods (alcohol & tobacco)
- Certain perfumes
- Selected food & pet treats

Standard Clearance



Clear at Destination

- Goods must clear at the destination Member State
- Local importer or representative may be required

Preferential Tariffs

- Reduced or 0% duty may apply under an eligible trade agreement
- Valid proof of origin may be required

Transit Procedures

- Only apply if goods enter a Member State other than the consumer's destination.
- Electronic MRNs and financial guarantees may be required
- May increase the risk of delays, rerouting, or failed deliveries

IOSS Simplified Clearance



Clear via IOSS

- Valid IOSS number is required
- Goods can clear at any EU Member State entry point.

Flat €3 Duty

- Flat €3 duty applies to each customs declaration line
- Preferential tariffs not available

EU-Wide Movement

- After customs clearance, goods can move freely within the EU
- No transit procedures required

Cost Multiplier



Each customs declaration line item incurs a €3 duty and €2 handling fee.



- | | | |
|----------|---------|------------------------|
| 1 | T-Shirt | + €3 duty
+ €2 fee* |
| 2 | Shorts | + €3 duty
+ €2 fee* |

Total Customs Cost €10

i Items can only be grouped together if they share the same HS6 code, country of origin, and description.

* €2 handling fee begins on Nov. 1, 2026.

Need help navigating the 2026 EU customs changes?

TALK TO AN EXPERT