

# Briefing: Changes to EU “de minimis” customs duty

The [EU announced](#) that it is ending the “de minimis” customs duty exemption for goods worth less than €150 (£132). Beginning on 1 July 2026, a flat customs duty of €3 will apply to low-value e-commerce parcels under €150 entering the EU through IOSS. This change is temporary while EU countries negotiate [a new customs regime](#) over the next two years. By 1 November 2026, a further handling fee is expected to be applied to goods sent from outside the EU. This is a reaction to the [increase in the import of small, cheap parcels](#).

This move has significant implications for publishers with customers in Europe, who face an increase in costs under the new system and risk financial and business consequences if found to be non-compliant. The PPA understands the concerns this may raise and welcome members reaching out to us or our strategic mailing partner Air Business, who have been working hard to find compliant solutions.

While this document isn't legally binding, we hope it's a helpful resource.

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## What is happening to the EU customs regime?

- From **1 July 2026**, a €3 duty will apply to all e-commerce parcels valued under €150 entering the EU.
- This covers goods sold by non-EU sellers.
- Sellers and platforms that facilitate distance sales of goods from non-EU countries directly to EU customers will be treated as importers.
- Importers will be obliged to provide customs authorities with all necessary data, pay or guarantee any charges and make sure that goods comply with EU laws.
- Companies must be established in the EU or be represented by an EU-based entity that has either [authorised economic operator](#) (AEO) or trusted trader status.
- The duty will apply per item classification. If a single parcel contains multiple different types of items, the duty can stack.

- The aim is to create a more level playing field between EU-based businesses and sellers established outside the Union as well as help finance and strengthen customs controls.
- In a communication by the European Commission on e-commerce, they note that in 2024, 91% of all small parcels that entered the EU came from China<sup>1</sup>.
- Rapporteur Dirk Gotink, whose responsibility it is to report on the proceedings of the EU's meetings, expressly identified the impacts of "platforms such as Temu, SHEIN and AliExpress"- making the targets of this legislation clear.
- A [new EU Customs Authority](#) will be established in Lille, France and is expected to become fully operational immediately. Its main responsibilities will be to coordinate future customs cooperation, ensure risk management and manage the data hub.
- **From 2028**, a new customs regime should be in place, at which point all goods under €150 will be eligible for customs duty at the normal EU tariffs for individual products.

### What is the handling fee?

- The EU Parliament and Council have also reached an informal agreement for a separate handling fee for each item entering the EU from non-EU countries sent directly to EU customers<sup>2</sup>.
- The handling fee will come into force no later than **1 November 2026**.
- The agreement specifies that the handling costs will be paid by the same entity responsible for paying other customs charges for the same parcel "to avoid shifting the cost to consumers".
- The EU Commission will establish the level of the handling fee and reassess it every two years.

### What is the global context?

- Other European countries have already implemented measures aimed at addressing the rise in small parcels<sup>3</sup>.
- These changes are not unique to the EU, with America and the UK among the countries that have also having announced plans to change customs duties to address the scale of small parcels crossing their borders.
- America's changes came into force in 2025, with a possible exemption for magazines under "informational materials" rules.
- America's mechanism is different, because they do not use IOSS.
- The UK launched a consultation of their own in January to make the same change, committing to lift the exemption by 2029<sup>4</sup>.

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<sup>1</sup> [E-commerce communication: A comprehensive EU toolbox for safe and sustainable e-commerce | Shaping Europe's digital future](#)

<sup>2</sup> [Deal reached on Union Customs Code reform | News | European Parliament](#)

<sup>3</sup> [Royal Mail - European Trade Insights | Royal Mail Group Ltd](#)

<sup>4</sup> [Reforming the customs treatment of low value imports into the United Kingdom - GOV.UK](#)

### How might this impact publishers?

- As far as can be ascertained from existing announcements and stakeholder engagement, this will apply to all items, including printed matter, with no exceptions.
- The criteria looks to be sweeping for any e-commerce trader from outside the EU registered with IOSS that is selling products valued under €150 into the EU.
- **From 1 July 2026**, publishers who are registered with IOSS and who ship to customers in the EU from outside the EU should expect to have €3 added to every magazine in a shipment.
- **By 1 Nov 2026** at the latest, publishers should expect further handling fees to be applied to shipments.
- Publishers with large customer bases in the EU will be significantly impacted by these changes.
- Companies that ignore EU rules could be punished with a fine of at least 1% (and up to 6%) of the total value of goods imported into the EU in the previous 12 months.
- Customs authorities may also suspend, revoke, or annul a company's trusted trader or AEO status and flag them as high-risk operators if they are repeatedly non-compliant.
- **By 2028**, these temporary measures will be replaced by a formal, unified customs regime. The specifics of the new regime are yet to be decided.

### What is the scope of this regulation?

- All e-commerce from outside the EU sent through IOSS, valued under €150.
- Although small parcels shipped outside of IOSS are not currently under scope, the EU have said they will monitor whether changes cause a diversion of trade flows away from IOSS.
- This policy covers products from Great Britain. Shipments from Northern Ireland will be covered under the Windsor Framework and will not have the levy applied.
- Under post-Brexit regulations, formal customs procedures are necessitated for shipping printed matter from Great Britain to the EU. Customs declarations (CN22/CN23 forms) should detail contents and value.

### Next Steps for publishers

1. It is important that Publishers are prepared for July 2026, when these changes are due to come in.
2. Publishers should speak to their postal fulfilment services to better understand how these changes could impact them.
3. Air Business has been our strategic mailing partner for 16 consecutive years. They have been working hard to find a simple and compliant solution for publishers to the impending changes in July. Working with their customers and leading external experts and partners in this area, they hope to have some answers soon. **Irrespective of whether you are a customer of theirs or not,**

**they'd be happy for you to speak with them.** If you have any questions, please contact your Account Manager or email [EU@airbusiness.com](mailto:EU@airbusiness.com).

4. Members should ensure they pursue independent legal advice when making decisions about how to proceed under these changes.

### Next Steps for the PPA

1. The PPA has consulted stakeholders, including other trade bodies, civil servants in DBT and HMRC, and parliamentarians, to understand the broader picture of these changes, their implications for publishers, and whether any further action can be taken. Stakeholders report there is little scope for change at the regulatory level as this doesn't sit within the context of the UK and EU reset.
2. The EU Parliament and Council have reached an informal agreement on the reforms to the customs regime. The provisional agreement now needs to be officially approved by Parliament and then by the EU Council before it can be published in the Official Journal of the European Union where it will become law.
3. The PPA has written a letter to the Treasury, calling for a sectoral carve out in recognition of the fact that magazines are not the type of e-commerce this regulation is designed to target.
4. The PPA is working with parliamentarians to raise questions on these changes in Government; to increase awareness among decision makers of the impact this change could have on publishers.
5. In the long-term, the reforms to customs rules and codes should be positive for business. The customs authority will be centralised and should stop differential interpretation of rules as a result. These are once in a generation customs changes and provide an opportunity for PPA to influence and feedback on what those changes look like.
6. The PPA will continue to consult stakeholders and investigate this issue. We will provide timely updates on any new information we receive. For any questions, please contact [charlotte.jeffreys@ppa.co.uk](mailto:charlotte.jeffreys@ppa.co.uk).