Frequently asked questions – European Union elimination of *de minimis* exemption

8 June 2026 (version 1)
(This information sheet will be updated regularly; the latest additions are highlighted.)

1 How does the European Commission (EC) see the transition period for designated operators (DOs), especially regarding operational and IT readiness?

During the UPU webinar on European Union (EU) customs reform held on 2 June 2026, the EC acknowledged that the new model creates a significant transition challenge, but its Taxation and Customs Union (DG TAXUD) did not describe a specific transition support regime for DOs. Broader discussions during the session acknowledged an uneven level of readiness and the need for system investment.

2 Are phased implementation or flexibility options being considered for DOs facing technical integration challenges?

No. The EC had proposed a different implementation approach, but the current outcome is the result of political decisions and the EC cannot change that.

3 Could you clarify the minimum mandatory data elements expected from DOs under the new framework?

The H1/H7 data requirements remain unchanged. The only additional requirement is the merchant product identifier (M-PID) in existing data element 12 03.

4 How can collectibles, handicraft items, second-hand goods or other customer-to-customer (C2C) flows (e.g. a hand-knitted pullover) – which do not have product identifiers – be declared under the new regime?

Section 3.5.7 of the guidance document released by the EC describes an administrative tolerance for specific circumstances. Certain products and categories thereof, provided that they fall under the commodity codes listed in the guidance table, are deemed to comply with the PID requirement if conventional/default PID values are provided to customs: M-PID in C127 and the non-standardized manufacturer product identifier (NS-PID) in C128.

5 The new PID requirement, effective from 1 November 2026, will be very difficult to meet in such a limited timeframe. What will happen if DOs (or other carriers) are unable to provide the PID on 100% of flows from that date? Given that PIDs become mandatory from 1 November 2026 and noting that DOs rely on upstream data from marketplaces and merchants, how will compliance be enforced where PIDs are missing or incomplete in the electronic data sent via ITMATT? Specifically, will this result in rejection of the Entry Summary Declaration (ENS), operational delays or blockages, or financial penalties? Is any transitional tolerance envisaged for postal flows?

From 1 November 2026, DOs should provide the PIDs. The M-PID is a mandatory data element, whereas the standardized manufacturer product identifier (S-PID) and NS-PID are conditional (i.e. should be provided when available). Missing PID information will not automatically lead to rejection of the declaration. However, if the customs authority checks and the data elements are missing, this will count as missing information and further clarification may be requested from the declarant.

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6 How will liability be shared among the different actors in the supply chain, including DOs, platforms, sellers and customs representatives? How does the EC see the future role of DOs in the evolving customs and e-commerce environment?

The EC sees DOs primarily as carriers and expects that they will continue to fulfil this role in the future. Liability lies with the party that assumes the role of importer/declarant. The EC does not require DOs to become importers, but an importer must be identified within the EU to assume liability for the goods being imported.

7 For all item flows to the EU, will the EU DO act as an indirect representative to pay taxes and duties on behalf of the origin DO? Alternatively, if a third-party indirect representative collects the flat-rate 3 EUR temporary customs duty from the seller (i.e. without the DO acting as an intermediary), what requirements must this indirect representative fulfil in order to settle this amount directly with the destination EU customs authority?

Any EU DO can act as an indirect representative if it serves as the declarant and connects to its country's customs duty clearance system directly or via a broker. Customs-cleared items for which duties have been collected by an indirect representative may be delivered to the addressee by the EU DO. DOs are not obliged to act as indirect representatives, but they may do so, on a country-by-country basis.

8 Is further guidance expected regarding the role and legal exposure of DOs?

The guidance document released by the EC will be maintained and updated as a living document. No dedicated guidance on liability or responsibility is currently available.

9 How does the removal of low-value exemption affect yellow-label flows that transit from one EU member state to other without having cleared customs (articles 226 and 227 of the Union Customs Code (UCC))? Which DO is the declarant in this case? The first, i.e. that of the country where the goods entered the EU, or the second, i.e. that which presents the item to customs?

The relevant declarant is the party lodging the release-for-free-circulation declaration, not the transit declarant.

10 Will it be possible to reduce the 3 EUR temporary customs duty to reflect the *ad valorem* duties for goods imported, once the data hub has been implemented and the clearance process has been entirely automated?

Yes, the 3 EUR charge is a temporary measure, intended to apply only from July 2026 to July 2028. After that, the data hub should calculate *ad valorem* duties.

11 How can a DO charge the Import One-Stop Shop (IOSS) holder when there is no contractual agreement between the EU DO and the IOSS holder? Some EU DOs are only able to charge the 3 EUR temporary customs duty to the addressee (i.e. the final consumer).

Recovery of the 3 EUR temporary customs duty is a commercial matter; the IOSS holder must decide whether to absorb the cost or try to recover it commercially. EU law creates no right to recover it from final consumers.

12 Would article 174 of the UCC allow for the refund of duties for undeliverable items?

Standard customs refund request procedures remain available, but the previous facilitation process allowing invalidation after release has been eliminated, hence it will not be easy to recover duties on goods already imported. Furthermore, final consumers will not be able to initiate this process. As stated above, DG TAXUD has clarified that any EU DO can act as an indirect representative if it serves as the declarant and connects to its country's customs duty clearance system directly or via a broker.

13 Would it be possible to provide more information on the EU handling fee: date of entry, amount, collection method, difference between items entering the EU territory via parcels or via warehouses, etc.?

The handling fee is regulated under the reform and applies per item. The EC aims to create synergies so that the mechanism used for temporary duty collection could also support the collection of handling fees. However, the amount and detailed rules will depend on future delegated acts[1] after the reform has entered into force.

14 Will existing UPU electronic advance data (EAD) standards remain sufficient under the future framework or are additional technical requirements expected?

The existing customs data model will remain in place, but International Post Corporation (IPC) and the UPU's Postal Technology Centre (PTC) foresee supplementary application programming interfaces (APIs) and additional data transmission mechanisms.

15 As non-EU DOs, we understand the EU's long-term vision, but the timeline between the launch of the 3 EUR temporary customs duty in July 2026 and the roll-out of the data hub in July 2028 creates a severe financial and operational paradox for international logistics. Introducing the 3 EUR temporary customs duty and the upcoming handling fee immediately forces an immense administrative and financial burden on to the postal network, particularly for non-EU sending DOs which must immediately invest considerable capital in IT upgrades, data aggregation and structural compliance. Non-EU DOs are essentially being asked to fund and absorb the risk of a complex stop-gap measure that will exist for only two years. Why force this costly intermediate bottleneck on non-EU DOs, instead of simply waiting until the data hub is ready to collect duties directly from the marketplaces in 2028? Alternatively, if the revenue gap is urgent, why not bring the implementation of the data hub forward by one year and delay the *de minimis* reform by one year, so that they align? This would achieve the EC policy goals without forcing non-EU DOs to waste enormous resources building a short-lived bridge solution.

DG TAXUD acknowledged this concern during the webinar of 2 June 2026. The EC's original proposal was more closely aligned with the approach set out in this question, but negotiations resulted in another outcome, owing to the need for political compromise.

[1] An EU delegated act is a legally binding document adopted by the European Commission that supplements or amends non-essential parts of an existing EU law.