

The European Union are making significant changes to the treatment of low value consignments. These changes will impact all postal and commercial operators sending goods into the EU. We've outline the key details below: -

Removal of the €150 De Minimis Threshold

From 1 July 2026, the EU will remove the current €150 de minimis threshold for customs duties. In its place, the EU will introduce a temporary flat customs duty of €3 per customs line for consignments valued below €150.

From 1 July 2028, full customs duties will apply from the first euro, processed through a new centralised EU customs hub.

Shipments affected

The new €3 duty applies to:

- B2C shipments below €150
- B2B shipments below €150
- C2C shipments above €45

Shipments above €150 (B2B and B2C) will continue to attract full customs duties under current rules.

How the €3 Duty is applied

The €3 charge is applied per customs line, based on HS code (6 digit) and country of origin:

- Two T shirts, same HS code + same origin, declared on one line → €3
- Two T shirts, same HS code but different origins → two lines → €6
- One T shirt + one jumper, different HS codes → two lines → €6

We are seeking clarification on rules surrounding goods subject to prohibitions and restrictions.

Returned Goods

There is no mechanism for duty relief on returned postal items valued below €150. These items will not be eligible for repayment or exemption under the new rules.

Items without IOSS

For consignments not sent under IOSS:

- Parcels must be cleared individually in the country of importation.
- In most cases, the destination post will collect duties and charges from the recipient.
- For non-IOSS items only the €3 EDuty is subject to VAT.

Items with IOSS

For consignments sent under IOSS:

- The €3 charge is a customs duty, not VAT, and therefore cannot be collected via IOSS.
- Jersey Post is working with EU postal operators on a mechanism to collect the €3 duty for IOSS shipments. Further details will follow.

Product Identifiers (PI)

Product Identifiers will become a mandatory data element for low value B2C shipments.

- Optional from 1 July 2026
- Mandatory from 1 November 2026 (Note: Some EU stakeholders believe this may be mandatory from July; we will confirm once the EU publishes final guidance.)

From November 2026, each item in a B2C shipment valued below €150 must include at least two product identifiers:

Mandatory:

- Merchant Product Identifier (e.g., SKU, Listing ID, ASIN)
- Non standardised Manufacturer Product Identifier (manufacturer's own reference not based on an international standard)

If available:

- Standardised Manufacturer Product Identifier (e.g., GTIN, EAN, UPC)

Preferential Origin

Preferential origin does not apply to postal consignments under the new EU model.

EU wide Handling Fee

An EU wide handling fee of €2 is expected to apply from 1 November 2026.

- Some posts (e.g., France and Italy) plan to introduce this from 1 July 2026.
- Final implementation details are still pending from the EU.

The EU Customs reform details are still being finalised by the EU authorities, and we are monitoring the developments closely. We will continue to keep you informed and provide further guidance as more details become available.

Registered Company number: 88764

Registered Office: Postal Headquarters, La Rue Grellier, La Rue des Pres Trading Estate, St Saviour, JERSEY, JE2 7QS

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