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Shipping to the EU and the 3 Euro Charge

From **1 July 2026**, the EU introduced a temporary **€3 customs duty on low-value parcels** imported into the EU from **outside the EU**, mainly through e-commerce for B2C orders. This includes a wide range of products commonly bought online, such as clothing, toys, electronics, and other consumer goods **worth up to €150**. It includes books.

The €3 duty charge is temporary and is expected to apply until July 2028, when the EU's new Customs Reform is due to come into operation. This temporary charge is intended to bridge the gap until a new system is in place and will be replaced by the normal customs duty for the goods being imported.

Every day, millions of low-value parcels enter the EU. Many contain products that do not meet **EU safety standards** or are **undervalued** or **falsely declared** to avoid customs duties. At the same time, it is claimed that the current customs duty exemption gives non-EU sellers an **unfair advantage** over businesses that manufacture or sell products in the EU.

The €3 duty charge is calculated by category of goods based on their tariff classification (commodity code), rather than the number of items in the parcel. In practice, this means

- if you buy 5 books HS Code 4901, a €3 customs duty will be applied (as all the books fall under the same tariff classification)
- if you buy 3 books and a diary, a €6 customs duty will be applied (as the books (HS Code 49) and the diary (HS Code 48) fall under two different tariff classifications)

The seller or importer will be responsible for declaring and paying the duty as part of the customs process.

What this means in practice

- It expressly relates to B2C transactions – distance selling. In this context, a distance sale means a sale where the customer buys the goods remotely, for example through an online shop rather than buying them in person.
- The €3 duty doesn't just explicitly apply to the Import One Stop Shop (IOSS) sellers – those based outside the EU who use IOSS to sell B2C into the EU – but works best for them. IOSS is an EU VAT scheme that allows businesses selling goods online to consumers in the EU to collect import VAT at the time of sale. The €3 charge is a separate charge from VAT.
- If a seller used the IOSS scheme, the seller can collect the VAT from the customer at checkout. If the seller has arranged for a DPP (Delivered Duty Paid) delivery, then the seller is responsible for the customs charges. The cost of the €3 duty therefore may be included in the amount charged to the customer at checkout, either within the shipping costs, part of the product price or listed as a separate charge. In practical terms:
 - The customer may want to see a total or “landed” price at checkout, covering the costs of the book, VAT, customs duty and shipping costs.
 - The seller remits the VAT through their usual IOSS Process.
 - Where DDP incoterms are used, the seller handles the customs clearance and pays the applicable duty charges as part of the transaction, rather than the customer being asked to pay this on delivery.
- The duty is per **tariff** classification. So, if a consignment contains 3 different books (e.g. 2 different paperbacks, and a hardback) and they all have the same tariff classification the customs duty would be €3 in total, not €3 per book. But, if a consignment contains 3 different product types, e.g., a book,

a toy and an item of clothing, and each fall under a different tariff classification, then the customs duty would be €9 in total.

- The duty applies for B2C consignments (parcels) up to €150 in value.—If the value of the goods in the consignment exceeds €150, then the normal customs duty rules apply instead.
- If a business customer based in the US orders books to be sent from a printer or warehouse in the UK to the NL for an event, as an example, the charge is not payable as this is considered a B2B (business to business) transaction and normal commercial terms apply.
- If a publisher were to stop using IOSS and instead shipped DAP (Delivered at Place) to B2C customers in Europe, the problem doesn't go away, but could become more expensive to the customer. The €3 duty would still apply, but the customer would also have to pay VAT and any shippers handling charges when the goods arrive. Depending on the courier and service used, these handling fees can be quite significant and can be unexpected for some customers. IOSS is still preferable in this scenario even though the price has now gone up by €3, as it is more predictable and hassle-free for the end consumer.
- A separate Union handling fee is also being introduced by the EU for low value parcels. This is an additional charge to the duty charges and is intended to cover the costs of handling and customs processing. This could be €2 however this has not been confirmed yet. We are expecting confirmation in November 2026.
- The way a shipment is declared to customs can affect how goods are identified for the purposes of the €3 duty.
 - H7 (a simplified customs declaration, used for consignments valued at €150 or less) – this declaration allows for commodities to be grouped together on one line where they are treated as the same item for customs purposes e.g., 3 ISBNs to be grouped on one line if they share the same HS code (only a 6-digit code is used)
 - H1 (a standard, full customs declaration) – this is a more detailed customs declaration, using the full 10-digit HS code and may require products to be shown on separate lines as more details are entered on to the declaration, including the country of origin of the goods. Where products are declared as separate items, the €3 customs duty applies to each item. Identical products can, however, be grouped and declared on 1 line.
 - So, it's therefore worth sellers and importers speaking to the shipping forwarder or customs representative to understand how their systems handle product IDs, as from November 2026, if these are split into separate lines, €3 will apply per item regardless of the type of declaration used.
- Also, note while the money due can be collected at checkout, the shipper is still paying the money at customs and reclaiming it from the publisher – the money collected just offsets this charge in the balance sheet. IOSS means that the parcel should not be stopped at customs as the VAT is being paid through the system.
- Some countries have already introduced their own handling fees:
- **Realistically, therefore, eCommerce sites that sell into Europe should be amended to levy the €3 duty from the end of June – unless the publisher is happy to absorb this charge themselves as a hit to margin.**

EDItEUR in collaboration with BIC and The Booksellers Association have kindly put together a document explaining in more detail [what to include in a customs declaration and commercial invoice for low-value B2B parcels in UK to EU trade](#).

References

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