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Answer given by Mr Šefčovič
on behalf of the European Commission
(8.9.2026)

Council Regulation (EU) 2026/382¹ abolishes the EUR 150 threshold-based customs duty exemption and imposes, from 1 July 2026 until 1 July 2028, a temporary EUR 3 customs duty per item in consignments valued at up to EUR 150 and sold in distance sales. This in principle includes books and magazines. However, imported goods can benefit from existing duty exemptions or preferential treatment if they fulfil the relevant conditions.

Books and magazines printed in third countries and meeting the rules of origin with those third countries for which the EU has preferential trade agreements can benefit from preferential duty rates, if the appropriate proof of origin is provided when required to customs. If the preferential treatment applies, it must be claimed by declaring the goods using a normal (H1) customs declaration. The simplified (H7) declaration cannot be used for preferential treatment, as it does not contain the data elements necessary to claim preferential origin.

Pursuant to the Duty Relief Regulation², the duty-free import of certain educational, scientific and cultural materials will still be possible, provided that certain conditions are met. For example, it will be possible to import duty-free microfilms of books, children's picture books or colouring books, maps, scientific charts and diagrams, if the advertising contained therein does not cover more than 25 % of the surface.

The Commission will, by 1 October 2026, assess the impact of the temporary EUR 3 customs duty on possible diversions of trade flows and unintended consequences for specific categories of goods, such as books and magazines. If appropriate, the Commission will consider submitting a proposal to amend Council Regulation (EU) 2026/382.

¹ <https://eur-lex.europa.eu/eli/reg/2026/382/oj/eng>.

² Council Regulation (EC) No 1186/2009.