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Answer given by Mr Šefčovič
on behalf of the European Commission
(7.9.2026)

The Commission underlines that the temporary EUR 3 customs duty is intended as a transitional solution until the EU Customs Data Hub for e-commerce becomes operational on 1 July 2028, at which point customs duties will be calculated based on the product's tariff classification, origin and value.

The EUR 3 customs duty is applied per declaration line (item) irrespective of the quantity, as every customs duty is today applied per item. The Guidance on implementation of the EUR 3 duty¹ provides several examples on how to declare goods. The Commission has further clarified² that economic operators must be encouraged to use one declaration line per goods sharing tariff classification in H7. It is currently not envisaged to apply any changes or adjustments. Goods can benefit from reduced or zero duty in case of preferential trade and customs EU agreements³.

Regarding the 'customs charges', consumers buying online are not legally responsible for paying the EUR 3 customs duty to the customs authorities. The debtor is the platform or seller or any other business involved in the sale and transport of the imported goods; it can be the carrier or any authorised representative. The business decision of charging the EUR 3 duty and additional charges to consumers stays with the relevant sellers/platforms.

As concerns the impact of the measure, the Commission will have to assess, by 1 October 2026⁴ whether a diversion of trade flows occurs following the introduction of the temporary EUR 3 duty and, if needed, whether to extend the scope of the EUR 3 to all items in consignments not exceeding EUR 150.

¹ https://taxation-customs.ec.europa.eu/document/download/053e5b4e-f0be-4f20-9a23-3e3b659a6676_en?filename=Customs%20Guidance%20on%20EUR%203%20customs%20duty.pdf, see Part 3.3.1. Definition of item.

² https://taxation-customs.ec.europa.eu/document/download/8350b1aa-935a-4b80-a349-385b36292fbc_en?filename=Questions%20and%20answers%20on%203%20EUR%20Guidance%20MS%20and%20Economic%20operators_clean15062026.pdf on the implementation of the EUR 3 customs duty.

³ See Part 3.3.3 of the Guidance.

⁴ As provided for in Article 3 of Council Regulation (EU) 2026/382.