

EN

P-001065/2026

Answer given by Mr Šefčovič
on behalf of the European Commission
(16.4.2026)

1. The Commission considers that business-to-consumer consignments that are artificially grouped and declared as business-to-business imports in the EU, constitute distance sales of imported goods, which shall be, from 1 July 2026, subject to the EUR 3 customs duty. This position is based on the interpretation by the European Court of Justice¹ who has ruled that in the case of consignments which group individual orders, each consignment is to be considered separately.
2. The Commission is currently working on the amendment of the Union Customs Code implementing regulation². It would introduce new EU provisions providing Member States' customs authorities a harmonised and common legal tool to identify these business-to-consumer consignments artificially classified as business-to-business goods.
3. An anti-abuse clause was included in this amendment of the Union Customs Code implementing regulation. This provision empowers and incentivises the national customs authorities to apply all the measures related to distance sales, e.g. the EUR 3 customs duty, where they verify during a control that a consignment is merely a grouping of individual orders which constitute distance sales.

¹ Judgment of the Court (First Chamber) of 2 July 2009, *Har Vaessen Douane Service BV v Staatssecretaris van Financiën* <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:62008CJ0007>.

² Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.