

Navigating EU Customs Reform

A Comprehensive Guide to De Minimis Changes and Import Rule Updates

Regulatory & System Guide



Starting **01 July 2026**, The European Union has officially abolished the long-standing duty-free exemption for low-value B2C parcels entering from outside the EU block. This guide outlines the regulatory shifts and explains how Metafour is expanding platform capabilities to keep your operations automated, compliant, and optimised.

1. Primary Regulatory Changes

The end of the €150 Exemption

Historically, B2C parcels valued under €150 entered the EU completely duty-free. This exemption has been removed. In its place, a transitional flat customs duty structure has been enacted, scheduled to remain active until July 2028, ahead of the broader EU-wide electronic commerce handling updates.

The New Flat Duty & the “Per Tariff Code” Rule

A flat **€3 customs duty** now applies to B2C parcels under €150. Crucially, this fee is assessed per tariff (HS) code, not per parcel package. Accurate system declarations are critical to preventing unexpected scaling of duty costs.

Scenarios: How the “Per Tariff Code” Rule Calculates Cost

Scenario	Consignment Contents	Calculation	Total Duty
Scenario A	3 items sharing the same HS code	1 x €3 flat rate	€3.00
Scenario B	3 items from different categories (3 distinct HS codes)	3 x €3 flat rate	€9.00

Note on VAT: Import VAT logic remains completely unchanged. VAT will continue to be accounted for through the standard Import One-Stop Shop (IOSS) workflows. The new flat duty is added in addition to VAT rather than substituting it.

2. System Compliance & Product Identifiers (PIDs)

For the first time, the EU requires granular information at the individual item level for low-value customs entries. Enforced, starting **1st November 2026** (exclusively for B2C shipments under €150), systems must pass Product Identifiers (PIDs) used to uniquely trace manufacturers, sellers, and items:

1. Merchant Product Identifier

The seller's internal tracking code, typically the Stock Keeping Unit (SKU) item number, or product code.

2. Non-standardised Manufacturer Product Identifier

A unique identifier assigned to the item by the original supplier or manufacturer.

3. Standardised Manufacturer Product Identifier

Universal barcode sequences assigned by global standard authorities (e.g., GTIN, EAN, or ISBN), where available.

Metafour Software Integration Roadmap

To capture this required data without breaking cross-border shipping workflows, Metafour is rolling out updates featuring **dedicated fields within the Proforma section of our booking screens and API**. This ensures PIDs are cleanly passed down and cleanly displayed on generated commercial and customs invoices.

3. Strategic Operational Adjustments

Shifting from DDU to DDP

To insulate final customers from surprise delivery fees, which naturally trigger high delivery refusal rates, costly returns, and overhead; sellers are strongly urged to pivot from **DDU (Delivery Duty Unpaid)** to **DDP (Delivery Duty Paid)** templates.

Within **NetCourier**, users can update their default Duty Payment preferences from **Receiver Pays** to **Sender Pays**. Always review your carrier networks' updated surcharge matrix, as most networks apply an administrative processing fee for managed DDP clearings.

Action Checklist for Shifting Goods



For B2B Consignments

Verify that recipients hold valid EU VAT registrations. Explicitly imprint this information, alongside the importer's formal VAT number, onto the face of the customs invoice.



For B2C Consignments

Ensure clear contractual alignment regarding who clears duties and taxes upfront. Reflect this clearly in final customer checkout totals.



Incoterms & Returns

Explicitly communicate and apply correct incoterms. Remind clients and buyers that regional duties/ taxes are frequently non-refundable upon return.



Surcharge Automation

Account for the €3 tariff line charge. This can be handled in NetCourier as a manual surcharge within our **Pricing Section** or uploaded dynamically via the **Supplier Invoice Reconciliation Module**.

For technical assistance configuring these surcharge matrices or mapping the incoming PID, API attributes, please contact support.