

CLECAT Comments

On the Operational Impact of the Removal of the EUR 150 customs duty de – minimis threshold

The rapid growth of low-value e-commerce imports into the European Union has placed unprecedented pressure on customs administrations and logistics operators, exposing structural limitations in procedures that were not designed to handle such volumes. Addressing these challenges has therefore become a matter of urgency for the effective functioning of the Customs Union.

Against this background, CLECAT welcomes the European Commission's broader objective to strengthen and modernise EU customs through the Customs Reform and to address e-commerce challenges as a priority. In this context, CLECAT takes note of the Commission's proposal and the ECOFIN decision to remove the EUR 150 customs duty de minimis threshold through an accelerated transitional approach.

The removal of the de minimis threshold, together with the proposed amendments to the UCC Delegated and Implementing Acts on customs declarations, will have significant operational implications for freight forwarders, customs representatives and other logistics service providers. CLECAT therefore provides the following comments with a view to ensuring that the implementation of these measures effectively addresses e-commerce challenges while remaining operationally feasible and proportionate for compliant economic operators across the EU Customs Union.

The logistics industry preparing for upcoming changes in e-commerce

CLECAT supports the policy objective of addressing the challenges related to the rapid growth of low-value e-commerce imports. Yet, CLECAT would like to highlight that the consequences of the de minimis removal and proposed changes in the way these goods are declared will extend beyond the express industry and B2C shipments.

In practical terms, freight forwarders, customs agents and other logistics service providers are expected to face a sharp increase in declaration volumes and complexity as a direct consequence of the implementation choices set out in the Commission's proposed solution. In particular, the introduction of a fixed customs duty and the associated design of declaration flows and control requirements are likely to result in a significant reallocation of low-value consignments from the simplified H7 procedure towards standard H1 declarations. This shift will largely be managed by freight forwarders and customs intermediaries, who foresee that substantial investments will be needed to ensure sufficient human, financial and technological resources to handle these new declaration flows and compliance requirements, even if national customs systems were able to handle such a sudden surge.

Conditions for workable implementation

While CLECAT supports the modernisation of EU customs and fairer treatment of e-commerce flows, it calls for a simplified procedure for low-value consignments that its members will take in charge, which will contribute to the fluidity of commerce, without opposing the objectives of the EU nor penalising compliant business models.

The highest risk anticipated by CLECAT is that, under the current implementation design, low-value consignments that would normally be declared using the simplified H7 procedure may instead be diverted to be declared via H1. This would, in practice, result in flooding national customs systems with H1 declarations, undermining the logic of simplified and speedy procedures, distorting the level playing field and ultimately slowing down the system rather than strengthening it.

Reinforcing coordinated action within the Customs Union

With the planned implementation scheduled for July 2026, sufficient lead time will be essential for national customs authorities to adapt IT systems, operational processes and contractual arrangements, as well as to recruit and train staff. Economic operators will do their best to ensure readiness, but without verified IT readiness at national level, the increase in H1 declarations risks system instability, delays and disruption to legitimate trade.

Therefore, CLECAT strongly underlines the need for structured and continuous consultation with trade when designing and implementing measures of this scale. Experience with the UCC Work Programme has shown that IT systems and legal requirements developed without sufficient input from business realities lead to costly redesigns, delays and operational friction. Repeating these mistakes in the context of e-commerce and low-value imports would risk embedding inefficiencies into the system at EU scale. Strong and coordinated support from customs authorities and other competent authorities will therefore be essential to manage the transition, coordinate implementation across Member States and ensure smooth operations at borders and hubs.

In addition, CLECAT stresses the importance of safeguarding compliant operators against disproportionate enforcement and compliance burdens. Measures intended to address non-compliance should be targeted at high-risk actors and business models, rather than shifting liability, administrative complexity or financial exposure onto traders and logistics operators acting in good faith and in accordance with EU rules. Where possible, responsibility for the payment of import duties should rest with e-commerce platforms, reflecting their central role in structuring transactions, setting prices and controlling data flows in cross-border e-commerce.

Conclusion

CLECAT calls for an implementation that is operationally feasible for freight forwarders, logistics service providers and customs representatives and aligned with customs reform objectives. Our recommendations:

- meaningful consultation with logistics stakeholders and practitioners throughout the design and rollout
- preserve simplified procedures for low-value consignments, including the extension of H7 simplified procedures and the application of the EUR 3 duty to *distance sales* shipments below EUR 150, independent of the method of VAT collection

- Reuse of Article 14(4) of Council Directive 2006/112 (the VAT Directive) for the definition of *distance sale* shipments, to better define the actual scope of these measures (i.e. e-commerce items, independent of the method of VAT collection)
- Keep items subject to Prohibitions and Restrictions (P&R) under H1, ensuring that the additional data of H1 declarations facilitates better controls of these items
- do not add new data elements to H7 which declarants cannot realistically and compliantly obtain, nor which national customs systems automatically validate
- mandatory IT readiness assessments and contingency planning at national level, as well as realistic lead times for IT and operational adaptations
- close operational coordination between customs authorities and trade to support the transition to new declaration flows and avoid unnecessary disruption to legitimate trade

CLECAT supports the modernisation of EU customs and fairer treatment of e-commerce flows. However, without careful design, realistic timelines and genuine trade involvement, the removal of the customs duty *de minimis* risks slowing legitimate trade and affecting the entire logistics sector.