

# Removal of Customs De Minimis threshold and Introduction of a fixed €3 Customs charge per item from 1 July 2026

## Frequently Asked Questions

Document Created June 2026

---

From 1 July 2026, most eCommerce parcels entering the EU where the combined value of the goods in the parcel is valued at €150 or less, sent from a non-EU country, will be liable to a fixed €3 Customs Duty charge per distinct item.

### Q. What are the previous De Minimis rules?

- A. Previously, if your goods had an intrinsic value (the value of the goods alone excluding transport, insurance and handling charges) of €150 or below, you did not have to pay Customs Duty. This was referred to as Low Value Consignment Relief (LVCR). These monetary limits applied to the whole parcel or order, not just one item.

### Q. What is changed and when?

- A. The €150 LVCR was removed and from 1 July 2026, most low value parcels valued at €150 or less are subject to a fixed €3 Customs Duty charge per item.

### Q. What is affected?

- A. All goods bought online where the goods are dispatched from outside of the EU with a value of €150 or less.

**Q. Does the UK count as a Third Country?**

- A. The UK is a Third Country as it is no longer a member of the EU

**Q. What about items from Northern Ireland?**

- A. For Customs purposes, Northern Ireland holds a unique status. It legally remains part of the United Kingdom's Customs territory but effectively functions as part of the European Union Single Market for goods. This arrangement prevents a hard border on the island of Ireland for the flow of goods. Under the Windsor Framework, there are no Customs declarations, tariffs, Customs checks or controls on the trade of goods between Ireland, Northern Ireland and the EU. Therefore, there is no impact on all-island trade resulting from the removal of the €150 Customs Duty de minimis threshold or the introduction of the fixed €3 Customs Duty and Customs Duty is not payable.

The UK Carrier Scheme (UKC) is designed to streamline parcel shipping between Great Britain (GB) and Northern Ireland (NI). The Scheme allows authorised postal operators and express couriers to move consumer parcels destined for residents in NI without full international Customs declarations, tariffs, or physical checks. The parcels must be sent to an individual residing in Northern Ireland and be for their personal use. In exchange, carriers must comply with strict data-sharing and operational requirements. To ensure ongoing compliance, parcel operators must adhere to specific authorisation criteria and data collection mandates. As a result, goods entering NI from GB, under the UKC will not be required to pay duties because the removal of the EU Customs de Minimis.

Parcels moved outside of an authorised UK Carrier Scheme (UKC) are treated as standard international imports. This includes goods destined for residents / consumers in Ireland. They require full Customs formalities to be completed and are liable for the fixed €3 Customs Duty charge from the 1 July 2026 which will be collected by UK authorities.

**Q. How much will this charge be?**

- A. The Customs Duty charge is €3 per distinct item.

**Q. Is that €3 inclusive of VAT?**

A. Where [Import One Stop Shop \(IOSS\)](#) is used:

- VAT is charged at checkout when the customer places the order.
- The VAT is subsequently paid by the business through the monthly IOSS return.
- No VAT is charged on the €3 Customs Duty.

Where IOSS is not used:

- VAT is due to be paid at import.
- The €3 Customs Duty is added to the value of the goods and forms part of the VAT taxable amount.
- VAT is therefore charged on the Customs Duty itself.

**Q. If I buy something before 1 July will I be charged?**

A. If the goods are imported into Ireland from outside the EU on / after 1 July 2026 then the €3 Customs Duty charge per item will apply even if the purchase happened before that date.

**Q. Do these charges apply to online purchases within the EU?**

A. They do not apply to purchases where the goods are dispatched from within the EU. Check the terms and conditions of website you are purchasing from.

**Q. Why are these charges being introduced?**

A. The number of e-commerce shipments has increased exponentially in recent years.

This has led to unfair competition for sellers in the EU as they are unable to compete on price. Many of the items being imported into the EU are of inferior quality and do not meet European safety standards.

Therefore, to counteract this, the EU is abolishing this Customs Duty relief for parcels with an intrinsic value (the value of goods alone) €150 or less.

**Q. How do I know if I purchase from an EU website or not?**

A. It is important to check where the website you are purchasing from is located and where the goods are dispatched from. The name of a website, or having prices displayed in Euro, is not proof of the location of a business. For example, a website address ending with '.ie' does not mean that the business is based in Ireland / EU. It is also not proof that the goods will be delivered from within the EU.

You should check the terms and conditions, privacy policy, 'about us' or 'contact us' information on the seller's website. This information should indicate where the business is located, and if taxes and duties are included in the price. Alternatively, contact the business directly so that you know in advance, the full cost of your purchase.

**Q. Will the Customs charge apply to zero rated or VAT exempt items?**

A. The €3 Customs Duty charge will apply to all items irrespective of whether they are zero rated or VAT exempt once they are €150 or less.

**Are there any examples of how the charge will apply?****Example 1:**

A parcel containing one notepad, one pen, and one keyring attracts €9 Customs Duty in total because the parcel contains three distinct items and each product carries a different tariff code.

**Example 2:**

A parcel containing five t-shirts made of silk and three t-shirts made of cotton attracts €6 Customs Duty in total because the parcel contains two distinct items and each product carries a different tariff code.

**Example 3:**

A parcel contains one box of pens, attracts €3 Customs Duty in total because the parcel contains one distinct item with identical products that carry the same tariff code.

There may also be an additional administration fee added by the courier / postal operator for completing a Customs declaration on your behalf.

## Returned Items

The €3 Customs Duty charge is non-refundable by Customs authorities when goods are returned. This means that if you need to return an item, for example if you change your mind regarding size or colour, the Customs Duty will not be refunded to you.

You will need to request a refund for the good/s directly from the supplier.

If you paid import VAT to the seller at the point of sale, you may seek a refund of this from the seller. It is important to check the terms and conditions from individual sellers and websites.

## Faulty Goods

Where goods are faulty, they may still be returned, and a refund of the Customs Duty and VAT may be given provided certain conditions are met. You will need to engage with the platform / seller or the courier / postal operator who completed the import formalities on your behalf.

### Q. What if the goods are over €150?

- A. For goods with a parcel value greater than €150, the €3 Customs Duty charge will not be due. However, normal Customs Duty rates will apply based on the valuation, classification and origin of the item.

## Gift Relief

Gifts can still be imported from outside the EU without payment of Customs Duty and VAT where the value does not exceed €45 and certain conditions are met. For further information please see

<https://www.revenue.ie/en/customs/individuals/relief-gifts-low-value/rates.aspx>

## Administration Fees

You will need to check these charges with the courier/postal operator as these vary.

**Q. Are these charges permanent?**

A. These charges will apply until 1 July 2028, when the EU Customs Data Hub for eCommerce will be operational.

**Q. Do these charges apply to Businesses Importing also (B2B)?**

A. The fixed €3 Customs Duty charge per item applies only to Business to Consumer (B2C) parcels. B2B parcels are liable to Customs Duty based on valuation, classification and origin.

**Q. How can you tell if a message or email you receive about paying Customs charges is real or a scam?**

A. If you receive a message saying you must pay Customs charges, you should stop and check if it is legitimate before clicking any links in the message. The actions below can help you protect yourself from scammers:

- Revenue will never contact you looking for Customs charges.
- If charges are due on delivery they will always be paid to the courier, postal operator or Customs clearance agent
- Think back – have you already paid these Customs charges at checkout?
- Check the courier's website for info on how they'll ask you to pay.
- An Post, for instance, will never send a link in a text message. Any Customs text claiming to be from An Post that includes a clickable payment link is a scam.

**Contact**

Should you have queries relating to this please email:

[E-CommerceandCustomsVAT@revenue.ie](mailto:E-CommerceandCustomsVAT@revenue.ie)