Low Value Consignment Customs Duties in 2026

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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1. Introduction

This report presents statistics on Customs Duties for eCommerce Low Value Consignment (LVC) goods imported into Ireland since the removal of the Customs Duty relief threshold on 1 July 2026.

At the end of 2025, LVCs had increased in value by 2.8 per cent to €1.895 billion, with 52.9 million import declarations (up 3.3 per cent) on the previous year, highlighting the continued growth in LVC activity.

From 1 July 2026, EU regulations abolished the €150 de minimis Customs Duty relief threshold, ending the duty-free treatment of LVCs. As a transitional measure, a flat €3 Customs Duty per distinct item was introduced for most of these shipments, with standard Customs Duty applying to all other goods and packages. These transitional measures will remain in place until the EU Data Hub becomes fully operational in 2028, at which point the changes take full effect, and LVCs will then be charged at standard Customs Duty rates.

This statistical report includes detailed information on the importation of LVC goods into Ireland, including Customs Duties collected since July 2026.
Historical trends for LVC goods are provided for comparison purposes.

Overview of Customs Duty for LVCs from 1 July 2026

The Customs Duty of €3 per item applies to packages sent directly to consumers from businesses in countries outside the EU. €3 per item means that each distinct product type in a package attracts a separate €3 charge. A package containing 1 notepad, 1 pen and 1 keyring will attract a Customs Duty charge of €9 because there are 3 distinct items in the package. A package containing 2 identical t-shirts will attract a Customs Duty of €3, as the package contains 1 distinct item. The €3 Customs Duty charge is included in the total used to calculate VAT.

2. Number of Low Value Consignment Declarations

Overview of Low Value Consignment Declarations

Figure 1 provides an overview of LVCs by month in 2025 and a comparison of 2026 to end of October. 2025 shows a similar monthly volume with an expected seasonal increase towards the end of 2025. 2026 shows a slight increase in June with a marked decrease from 1 July compared with the same month in 2025.

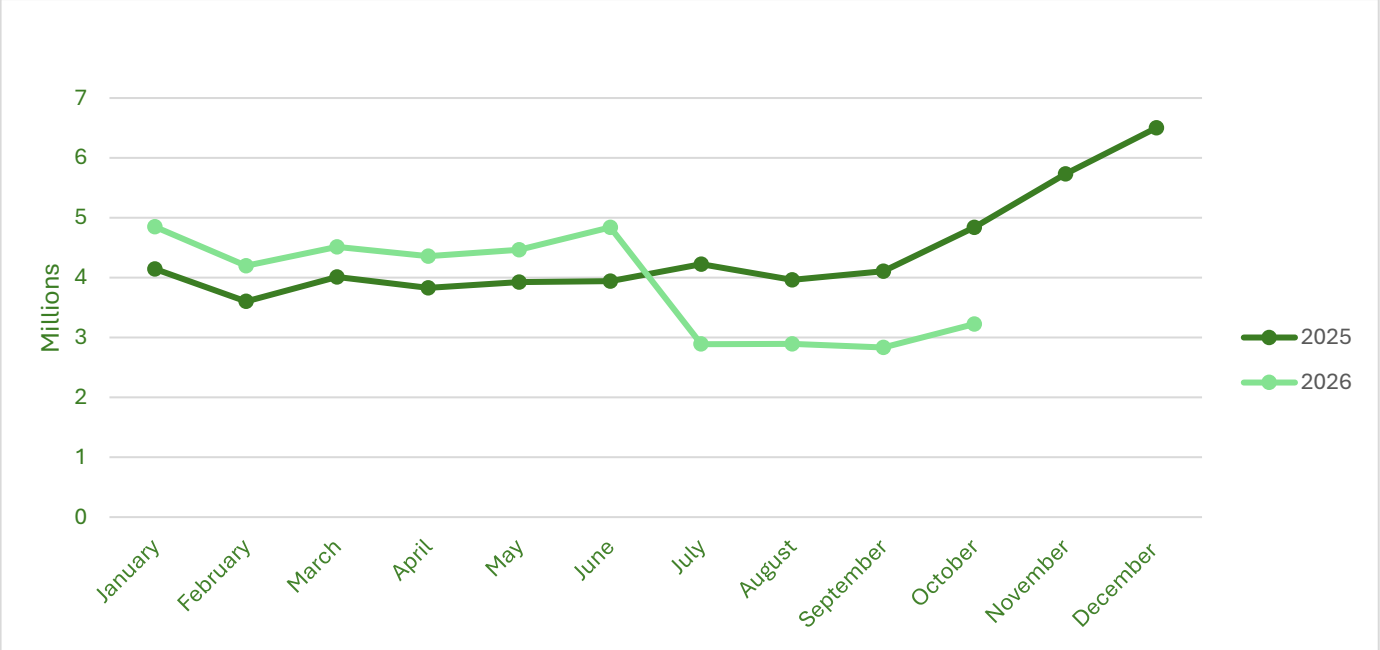


Figure 1: LVC Declarations by Month

Source: Revenue analysis.

Table 1 LVC Declarations by Month

Year	Number of LVC Declarations (millions)											
Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2025	4.1	3.6	4.0	3.8	3.9	3.9	4.2	4.0	4.1	4.8	5.7	6.5
2026	4.8	4.2	4.5	4.4	4.5	4.8	2.9	2.9	2.8	3.2		
% Change in 2026	↑ 17%	↑ 16%	↑ 13%	↑ 14%	↑ 14%	↑ 23%	↓ 32%	↓ 27%	↓ 31%	↓ 33%		

3. Number of Items recorded in Declarations

From 1 July 2026, the introduction of the "distinct item" factor in Customs declarations was expected to reduce the number of items listed on a declaration, because Customs Duty is now charged for distinct line items. In practical terms, the distinct item factor typically works by grouping goods that share key characteristics into a single declared item, rather than requiring a separate line for every item purchased.

Where goods share the same essential Customs attributes (e.g. tariff classification (CN code), origin), they can be treated as one "distinct item" rather than multiple separate items. For example, a consignment of identical goods in different sizes or colours, but with the same CN code and origin, may be declared as a single item with aggregated quantity and value, instead of multiple separate lines.

So, while a reduction in the number of items can be noted, item numbers are not as reliable a measure of LVC imported items as they were prior to 1 July due to the consolidation factor. While it can be inferred that the drop in declaration numbers will have led to a drop in the number of items, the % drop in item numbers may not correlate with a similar reduction in LVC items imported. They are shown here for comparison purposes.

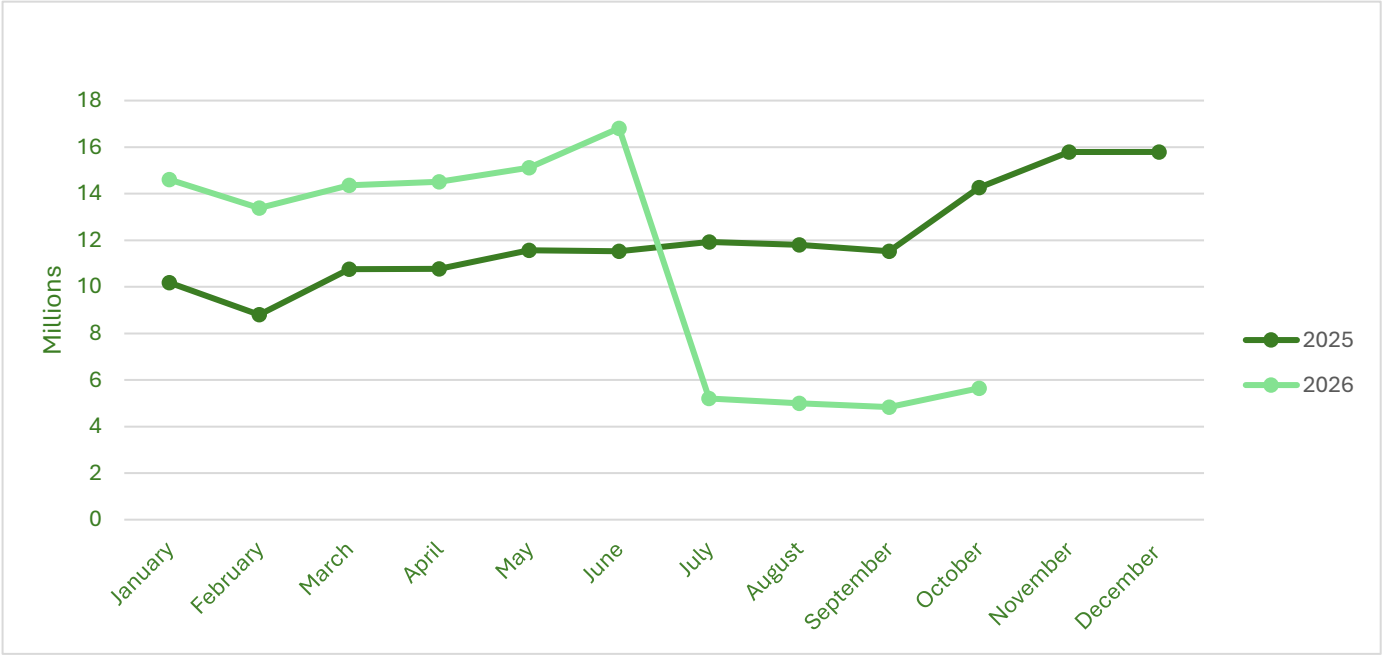


Figure 2: Number of LVC Items by Month

Table 2 LVC Items by Month

Year	Number of Items Declared (millions)											
Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2025	10.2	8.8	10.8	10.8	11.6	11.5	11.9	11.8	11.5	14.3	15.8	15.8
2026	14.6	13.4	14.4	14.5	15.1	16.8	5.2	5.0	4.8	5.6		
% Change in 2026	↑ 44%	↑ 52%	↑ 34%	↑ 35%	↑ 31%	↑ 46%	↓ 56%	↓ 58%	↓ 58%	↓ 60%		

4. Top Countries of Origin / Dispatch

Figure 3 below presents the estimated LVC declarations submitted into Ireland from July 2026 to October 2026 broken down by country of origin / dispatch.
The estimated figures are based on the following data:

- For H1 and H6[1] declaration types, the identifier field used was the Country-of-Origin data element 5/15.
- For the H7 declaration type there is no country-of-origin field available, so the field used was the Exporter Address Country.

Figure 4 looks at the number of items in LVCS based on the same criteria above

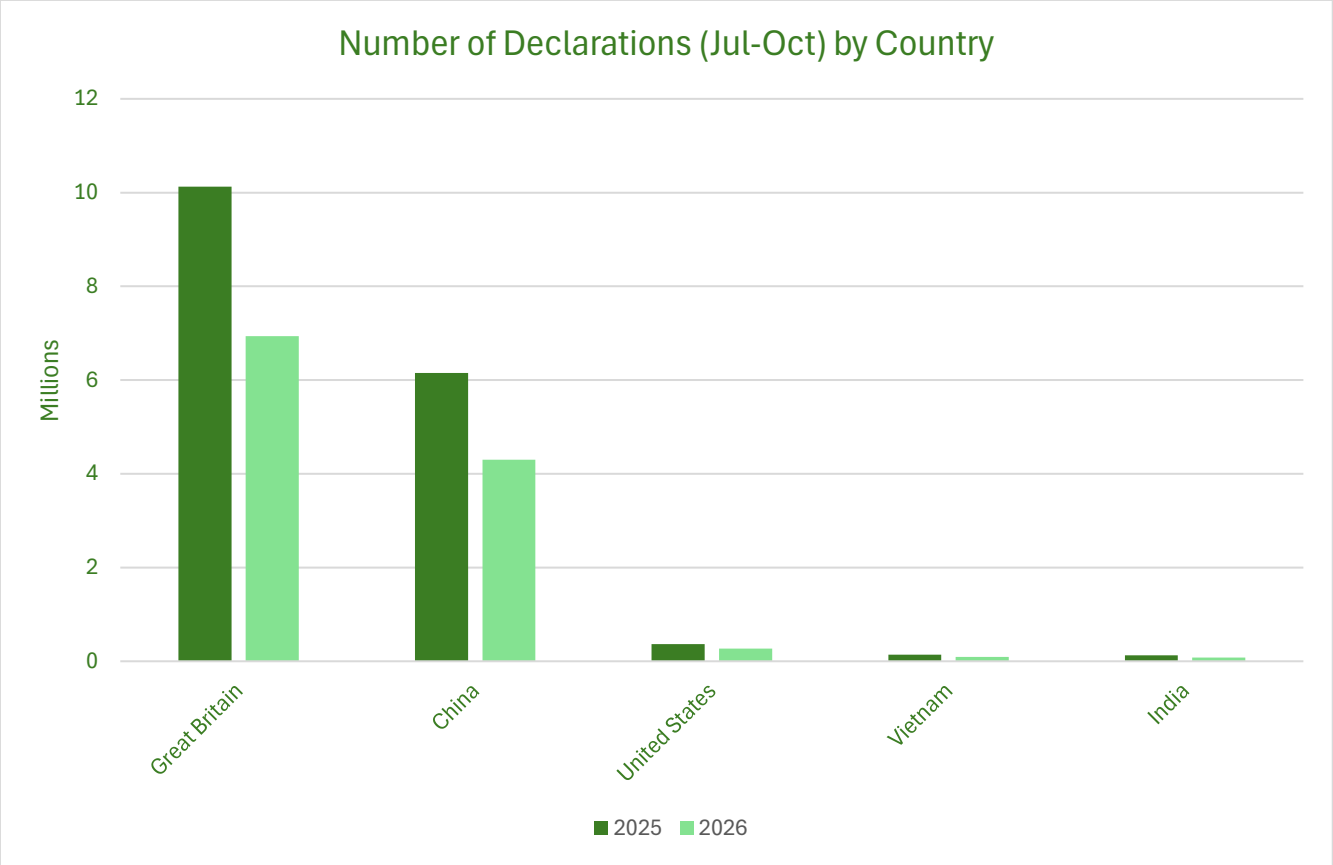


Figure 3: Top 5 Country of Origin / Dispatch into IE (Declarations)

[1] See page 8 for Declaration type descriptions

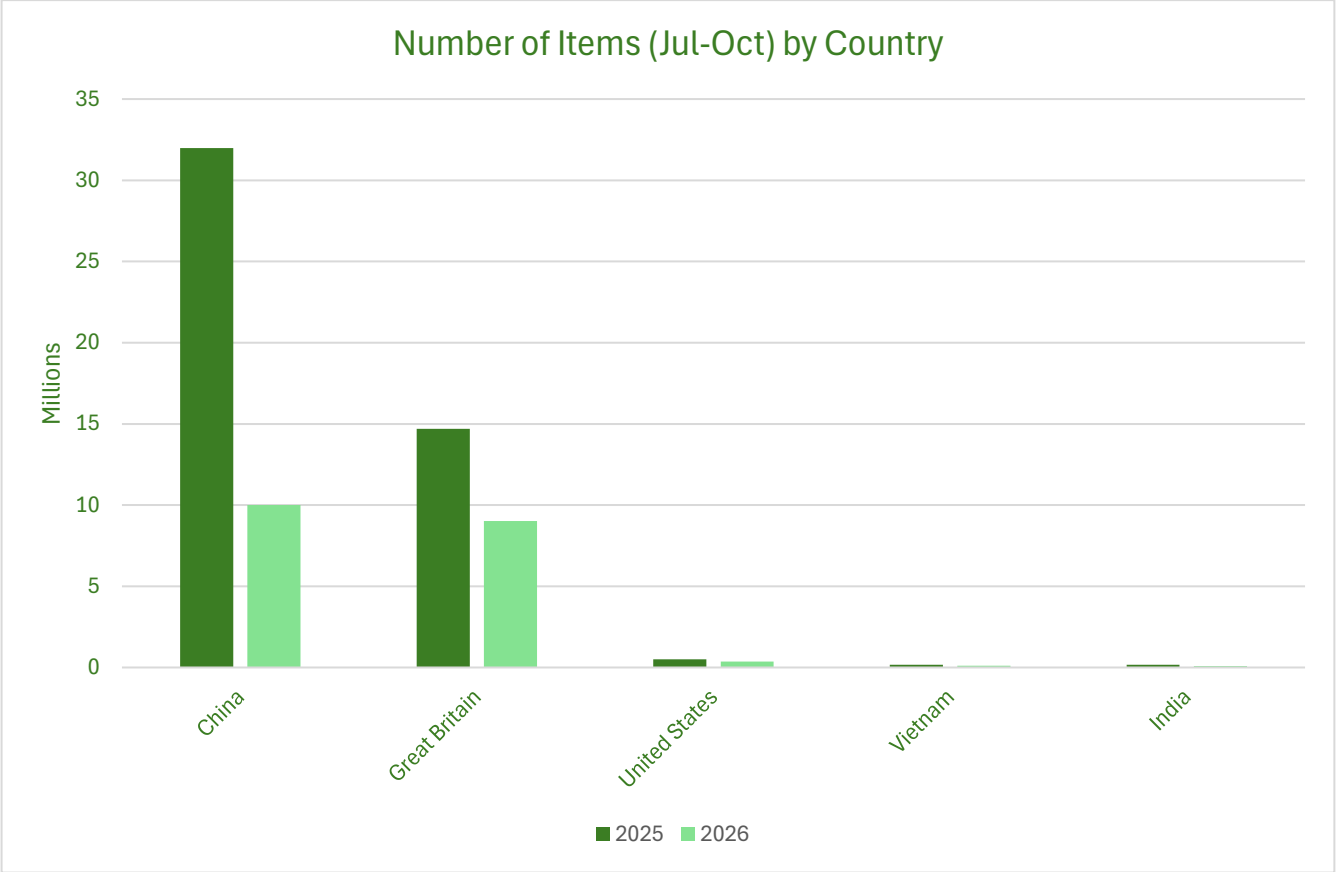


Figure 4: Top 5 Country of Origin / Dispatch into IE (Items)

In July to October 2026, import declarations and line items declared have dropped significantly with marked reductions for the top two countries. Again, it should be noted these stats reference Country of Origin or Exporter Address Country.

Interestingly when we look at the number of LVC items exported from China into Ireland in 2025, it was nearly double that of Great Britain in the same 4-month period, despite there being more declarations from GB in 2025 (figure 3). The average number of items per declaration for Great Britain was 1.4 per declaration as opposed to 5 items per declaration for China in 2025.

When we look at item numbers for 2026, for the top two countries, we can see these numbers have evened out to an approximate count of 10M items per country. This has had an impact on the average number of line items per declaration with an average count of 2.3 items per declaration for China, and Great Britain remaining consistent with an average of 1.2 items per declaration for the same 4 months in 2026. The ability to consolidate line items on a declaration has reduced this number, however the reduction in overall declarations has also had an impact on the downward trend.

5. Customs Duty Collected

Customs is an EU competence, and the rules apply in all EU Member States. Customs Duties on imports from outside the EU are referred to as "Traditional own resources" (TOR). Revenue is the national Customs authority in Ireland and collects Customs duties on behalf of the EU. Ireland, as an EU Member State retains 25% of the amounts collected to cover national collection and administrative costs.

The €3 charge on LVCs is a temporary Customs Duty applied to certain LVCs. When the EU Data Hub goes live in 2028, the €3 Customs Duty will be removed and replaced by traditional Customs valuation methods.

The following gives a summary of the €3 collection figures since July 2026.

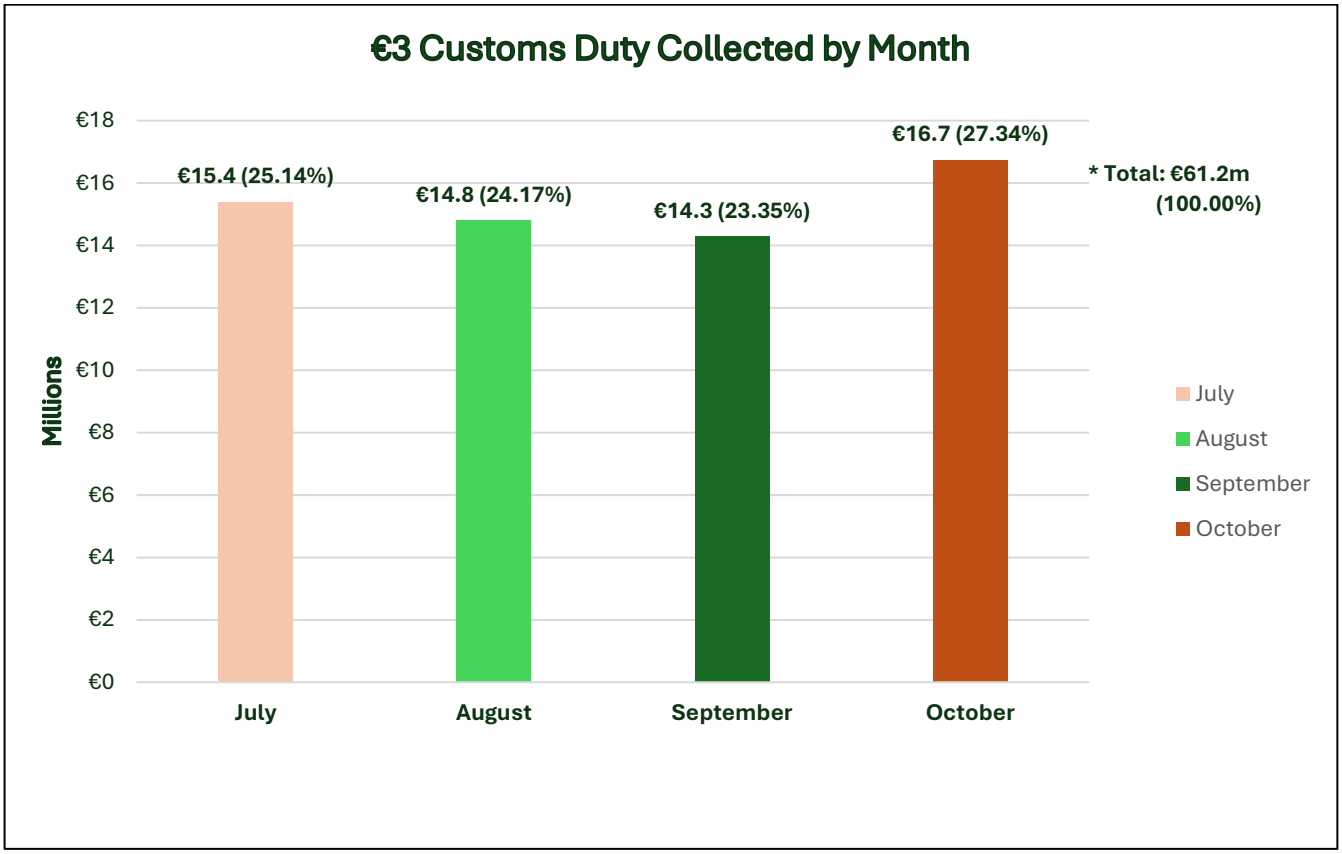


Figure 5: €3 Customs Duty Collected by Month

Table 3 €3 Customs Duty Collected by month

€3 Customs Duty Collected	
Month	**Customs Duty €m**
July	15.4
August	14.8
September	14.3
October	16.7
Total	**61.2**

Overview of Declaration Types

Import declarations enable traders to bring goods into Ireland from third countries. The Customs IT system supports seven main declaration types, each serving different purposes depending on the nature of the import and the intended use of the goods.

The following declaration types can be used for LVCs:

- H1 – Declaration for release for free circulation and end-use
- H6 – Declaration in postal traffic for release for free circulation
- H7 – Low Value Consignments (Reduced Dataset).

H7 covers low-value consignments (goods with an intrinsic value of €150 or less) processed using a reduced dataset. The streamlined procedures under H7 are particularly useful for accommodating eCommerce and small-scale imports.

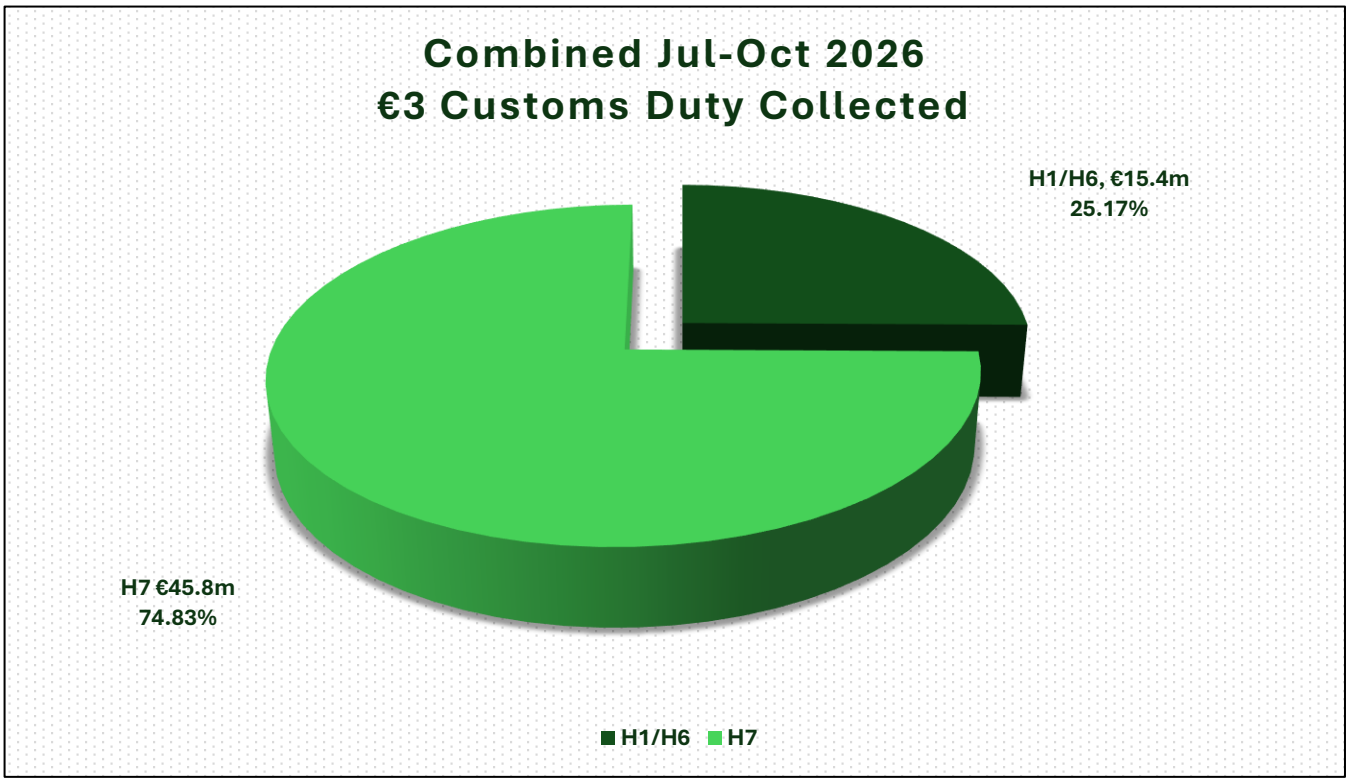


Figure 6: €3 Combined Customs Duty



Figure 7: €3 Customs Payments - July

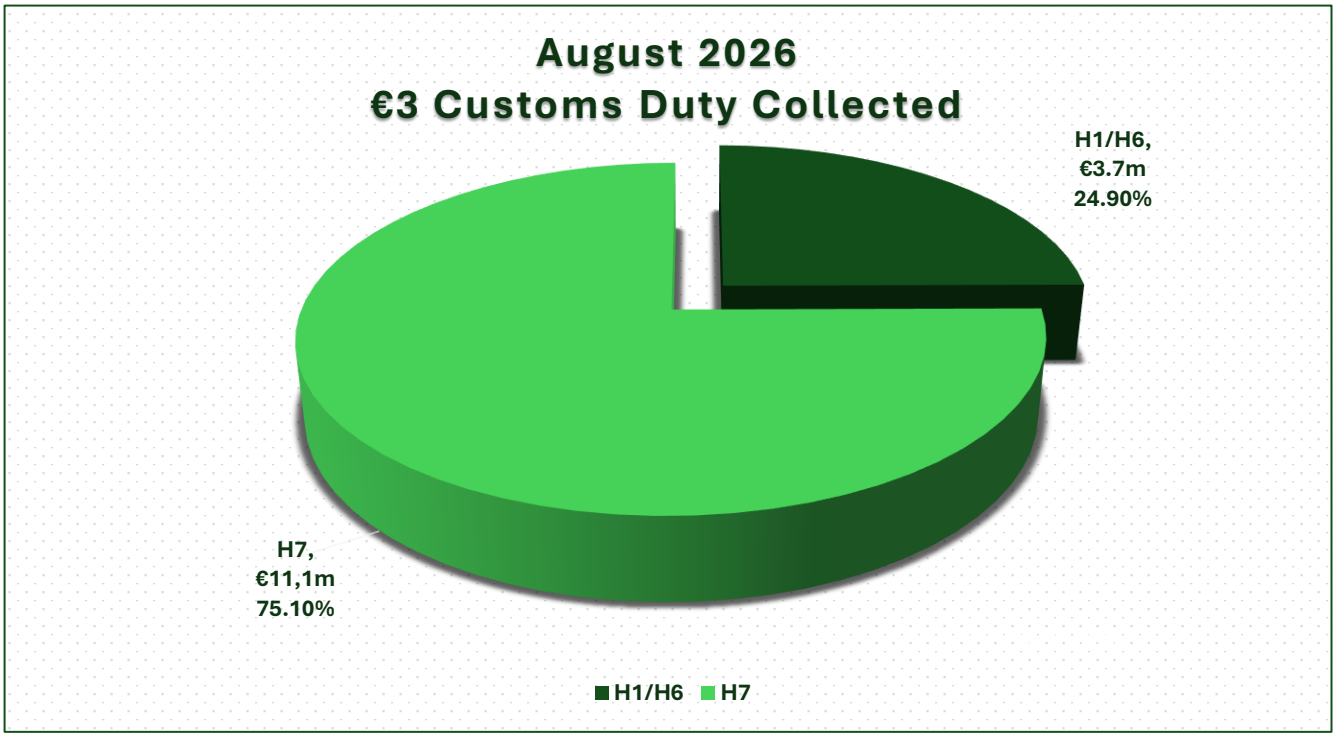


Figure 8: €3 Customs Payments - August

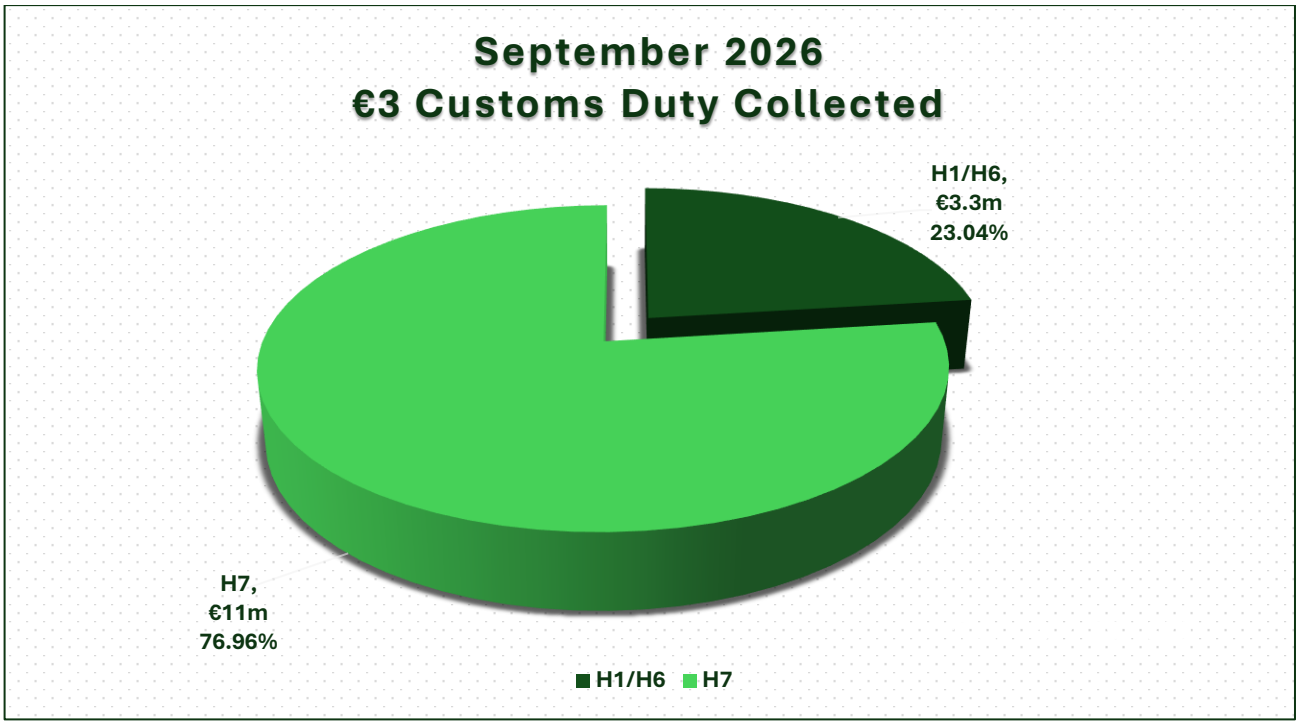


Figure 9: €3 Customs Payments – September

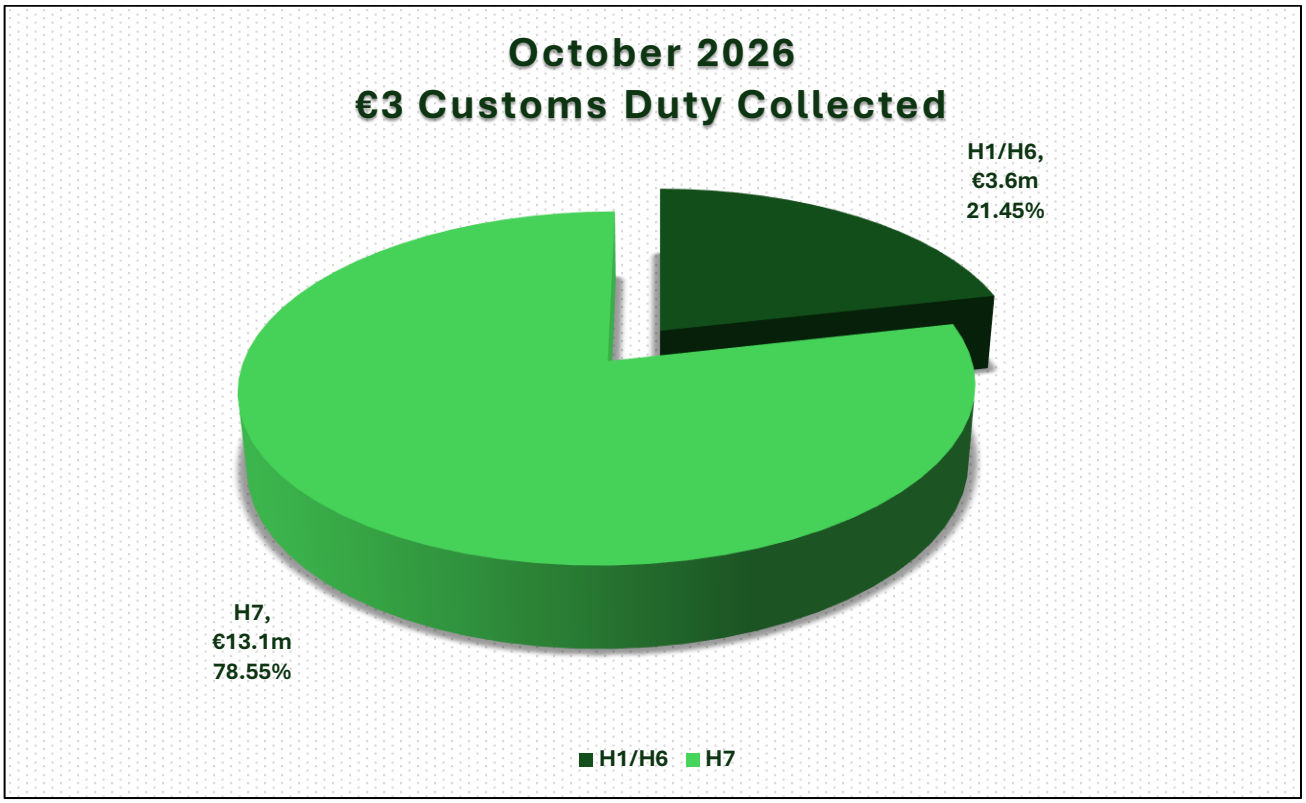


Figure 10: €3 Customs Payments – October

Source: Revenue analysis.