

# STUDY ON THE EU PROPOSED CUSTOMS DUTY DE MINIMIS REMOVAL

In May 2023, the European Commission proposed an EU Customs Union reform, which includes removing the import duty de minimis exemption. Currently set at EUR 150, this threshold would be reduced to zero. This change is expected to significantly impact e-commerce markets, customs authorities' workload, logistics processes, and EU consumers.



## THE COMMISSION'S IMPACT ASSESSMENT OVERLOOKS KEY ISSUES

The Impact Assessment considers the overall effect of the EU customs reform but does not assess individual measures like the de minimis removal.



Impact assessment lacks comprehensive tax analysis



Elimination of threshold hurts level playing field



Consumer protection not linked to threshold removal



Environmental benefits not properly quantified



Reform timing and potential delays impact effectiveness

## POTENTIAL EFFECTS OF REMOVING THE DE MINIMIS THRESHOLD

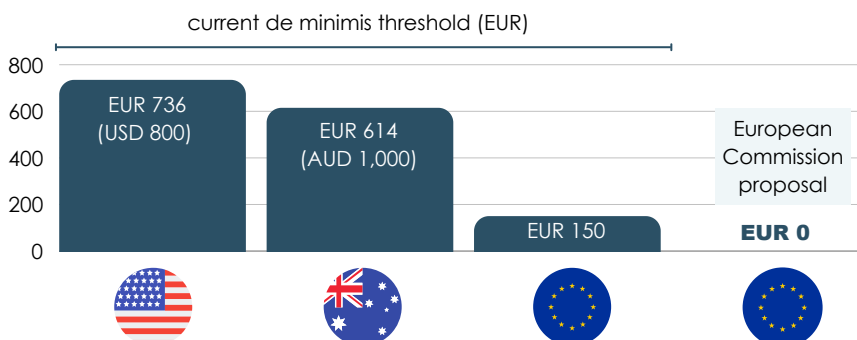
- the isolated effect of removing the de minimis, without additional policy measures.



**Increased admin costs**  
De minimis removal could raise compliance costs by **€2.3 billion**



**Costs for EU consumers**  
each EU online shopper could pay **€62 more annually**  
(Including the estimated additional costs of the supply chain passed onto consumers)



**duty de minimis threshold** can facilitate low-value item trade by ensuring no customs duties are collected on items below a certain value