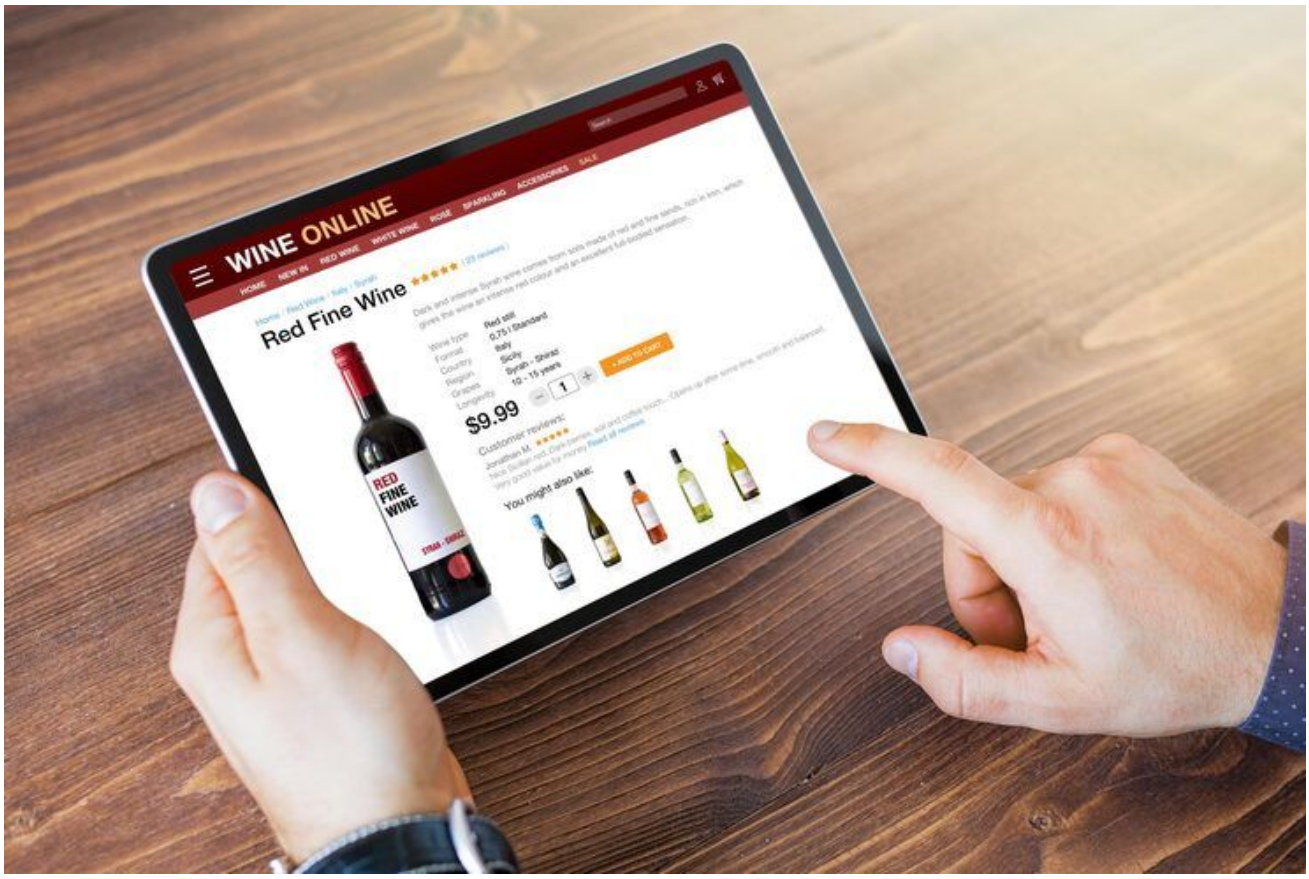
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The European Union will scrap duty-free entry for imports worth up to €150 on July 1

The change targets abuse in low-value e-commerce shipments and could raise costs for small online beverage orders entering the bloc.

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The European Union will end its duty-free allowance for imported goods worth up to €150 on July 1, a regulatory change that is expected to affect low-value cross-border e-commerce shipments, including small online orders of spirits and other beverage

products sent into the bloc.

According to a PwC Germany tax and legal update published Monday, the change takes effect under Council Regulation (EU) 2026/382, which amends Regulation (EC) No 1186/2009, known as the Duty-Free Regulation. Until now, goods in consignments with a total value of up to €150 could enter without import duties under that exemption. From July 1, that relief will be removed.

The stated purpose of the amendment is to curb abuse in cross-border online trade. PwC said the EU targeted practices such as splitting shipments into smaller parcels, undervaluing goods and using front companies to avoid customs charges.

Under the new system, a flat customs duty of €3 per category of goods will apply in certain cases. PwC said that charge will be used when imported goods are exempt from VAT under the Import One-Stop-Shop, or IOSS, framework, or when the goods are contained in a postal consignment as defined under EU customs rules. The measure is temporary and is due to remain in place until July 1, 2028. After that date, distance sales of imported goods, regardless of value, are set to face normal duty rates.

The “per category of goods” rule means the charge is not calculated simply once per parcel. PwC gave an example in which ten pairs of socks, two cable ties and four pairs of trousers in one shipment would generate a total flat-rate duty of €9 because each product group falls under a separate tariff heading. For importers and online sellers, that structure could make customs costs less predictable for mixed orders.

For the drinks business, the change matters because it may raise the landed cost of low-value direct-to-consumer shipments and small online orders involving spirits or other beverage items entering the EU from outside the bloc. It could also add compliance work for operators that rely on e-commerce channels, especially where orders are split across multiple products or shipped through postal networks. The exact impact will depend on product classification, shipping model and whether the sale qualifies under the relevant VAT and customs rules.

PwC said further amendments tied to “goods in postal consignments” are still being finalized at EU level. Once they are published in the Official Journal of the European Union, the firm said it would update its guidance. The current draft amendment to Delegated Regulation (EU) 2015/2446 is supplemented by guidance issued on June 2.

That guidance addresses who may act as declarant when using the IOSS special scheme. PwC said that in those cases, the declarant must be the person using the scheme or that person’s indirect representative. The importer or consignee, or another person, cannot act as declarant under that arrangement.

The guidance also says that applying the €3 flat-rate duty depends on whether there is a distance sale within the meaning of Article 14(4), second subparagraph, of Directive 2006/112/EC, the VAT Directive. One point examined is whether the goods were already inside the EU at the time of sale, which can affect whether a transaction is treated as a distance sale.

PwC also pointed to a new anti-abuse clause introduced in Article 243 of the Union Customs Code Implementing Regulation. That provision sets out scenarios in which a distance sale may be presumed to have taken place. The presentation of the goods is one factor in that assessment, according to the guidance.

Another point highlighted by PwC is that Article 177 of the Union Customs Code cannot be used in cases where customs clearance takes place under the €3 flat-rate system per item category. That detail may be important for businesses reviewing how they structure declarations after the exemption disappears.

The rule change comes as regulators continue tightening oversight of low-value imports tied to online marketplaces and direct shipping models. For beverage companies selling into Europe from abroad, particularly those handling niche spirits, gift packs or trial-size orders sold online, even modest customs charges can alter pricing decisions and fulfillment strategies if they are applied across many small consignments.