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NOTE

From: General Secretariat of the Council
To: Delegations
Subject: Proposal for a COUNCIL REGULATION amending Regulation (EEC) No 2658/87 as regards the introduction of a simplified tariff treatment for the distance sales of goods and Regulation (EC) No 1186/2009 as regards the elimination of the customs duty relief threshold
- Presidency compromise text

Delegations will find enclosed the revised Presidency compromise text for the above Council Regulation with a view to the Customs Union Working Party on 21 October 2025.

Changes to the previous text (doc. 12746/25) are marked in **bold underline** and ~~strikethrough~~.

2023/0157 (NLE)

Proposal for a

COUNCIL REGULATION

amending Regulation (EC) No 1186/2009 as regards the elimination of the customs duty relief threshold

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 31 thereof,

Having regard to the proposal from the European Commission, Whereas:

- (1) Chapter V of Council Regulation (EC) No 1186/2009¹ provides for the relief from import duties for goods sent directly from a third country to a consignee in the Union in consignments with a total intrinsic value not exceeding EUR 150. Until 1 July 2021, the import VAT was also exempted for the importation of goods with a value not exceeding EUR 22. The increase in the volume of low value imports following the explosive growth of e-commerce and the associated facilitations made it challenging for customs authorities to enforce compliance with fiscal and non-fiscal requirements. Therefore, Council Directive (EU) 2017/2455² eliminated the import VAT exemption for these low value goods to protect Member States' tax revenue, to create a level playing field for the businesses concerned and to minimise burdens on them.

¹ Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23).

² Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods (OJ L 348, 29.12.2017, p. 7).

- (2) At the same time, the customs duty relief for goods below EUR 150 was maintained, leaving the door open for the systematic abuse of that threshold through undervaluing and artificially splitting consignments.
- (3) In a digitalised customs environment where electronic data are available for all imported goods regardless of their value, maintaining a duty relief that was introduced to prevent the disproportionate administrative burden on customs authorities, businesses and private individuals is no longer justified. At the same time, considering the significant volumes of low value imports, it has become necessary to protect the financial interests of the Union and its Member States.
- (4) It is therefore necessary to delete from Chapter V of Regulation (EC) No 1186/2009 the threshold, under which goods of negligible value not exceeding EUR 150 per consignment are exempted from customs duties at import.

(5) Certain functionalities of the EU Customs Data Hub, as outlined in [nUCC REGULATION XXX], are crucial to effectively levy import duties on distance sale consignments. For this reason, it is important that the application of this Regulation shall be delayed until those functionalities, such as declaring and calculating the levy are operational.

~~(5) [This Regulation shall apply from the same time as the necessary functionalities to levy import duties on distance sale consignments in the EU Customs Data Hub are put into functioning [to declare, calculate, and pay], cf. the proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing the Union Customs Code and the European Union Customs Authority (COM (2023/0156)).]~~

- (6) In accordance with the principle of proportionality as set out in Article 5 of the Treaty on European Union (TEU), this Regulation does not go beyond what is necessary to meet the objectives of the Treaties, in particular the smooth functioning of the customs union and the single market.
- (7) Regulation (EC) No 1186/2009 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Chapter V of Council Regulation (EC) No 1186/2009 is deleted.

Article 2

- 1.** This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.
- 2.** It shall apply from **[date of application of relevant articles on e-commerce in nUCC]**. [~~1 July 2028 providing that the necessary functionalities in the EU Customs Data Hub are operational by that date.~~]

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

*For the Council
The President*
