Council of the European Union

Brussels, 9 December 2025
(OR. en)

16360/25

Interinstitutional File:
2023/0157 (NLE)

LIMITE

UD 302
ENFOCUSTOM 216
FISC 359
ECOFIN 1677
MI 1007
COMER 180
TRANS 623

PUBLIC

NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
Subject:	Council Regulation amending Regulation (EC) No 1186/2009 as regards the elimination of the customs duty relief threshold - Political agreement

1. On 17 May 2023, the Commission submitted to the Council a 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[1], as part of the customs reform package.

2. On 13 November 2025, the Council (Economic and Financial Affairs) reached a political agreement on the elimination of the customs duty relief threshold (currently set at EUR 150 per consignment).

3. To bridge the interim period and given the urgency, the Council and the Commission also committed to develop a simple, temporary solution to enable earlier implementation as soon as possible in 2026, including the appropriate legal amendments and proper IT solutions, with

[1] Doc. 9625/23 + ADD 1.

a view to being submitted to the Council (Economic and Financial Affairs) on 12 December 2025.

4. In response to the political commitment, the Commission has proposed measures for earlier implementation which envisage the adjustment of a set of three legal acts, among others, Regulation (EC) No 1186/2009 as regards the elimination of the customs duty relief threshold.

5. Following the examination of that proposal in the Customs Union Working Party, the Presidency prepared a compromise text. However, one delegation has suggested that the *ad valorem* flat-rate is replaced by a fixed amount of duty of [5 EUR] per item. Several delegations have indicated that they see merit in discussing this option further, while others have raised concerns with WTO compatibility and that businesses will be incentivised to leaving the VAT Import One Stop Shop (IOSS).

6. In the light of the above, Coreper is invited to:

   a) indicate whether it can support the text set out in document 16621/25 and suggest to the Council (Economic and Financial Affairs) to reach a political agreement at its meeting on 12 December 2025; or

   b) indicate whether further technical work is instead needed to explore the option of a fixed amount of duty.

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