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| From: | General Secretariat of the Council |
| On: | 13 May 2025 |
| To: | Delegations |
| Subject: | E-commerce handling fee - Commission non-paper |

Delegations will find enclosed the above-mentioned document in view of the Customs Union Working Party on 14 May 2025, as received from the Commission services.

Commission non-paper on an e-commerce handling fee

1. Explanatory memorandum

In the e-commerce communication¹ published on 5 February 2025 the Commission highlights the large increase of imports of low value consignments, into the EU, with a value not exceeding EUR 150. In parallel with the surging volumes of imported goods there is a need to ensure their compliance with the Union's customs legislation for which the Member States' customs authorities are the first line of defence at the Union's borders.

The Union Customs Code Reform proposal provides a new legal framework relating to the specific issue of e-commerce. Its main innovations include the removal of the EUR 150 threshold for customs duties, the implementation of a Simplified Tariff Treatment and the introduction of the concept of the "deemed importer", aligned with the EU digital acquis (namely the Digital Services Act). The Reform proposal also strengthens the mission of customs authorities, including by acknowledging the increased role of customs authorities regarding compliance of imported goods with non-fiscal requirements (e.g. compliance with non-customs legislation, such as those on toys, chemicals, cosmetics, ...).

As a result, the e-commerce communication introduced a new concept of a "handling fee", to be collected by these customs authorities, to cover the increased supervisory costs incurred by them in releasing compliant goods for free circulation, by checking the data provided, carrying out risk analysis, performing documentary and physical controls when needed and collecting the correct amount of duties and taxes for each item. To mitigate the risk of fraud and for simplification purposes, it is recommended to apply a flat amount instead of an ad valorem rate. Finally, the fee is imposed on the importers, and it is not part of the customs debt but it is to be paid together with it.

The proposed amendments to the current legislative proposal, to provide for this handling fee comprises of the following:

- **Article 5** is amended to insert a definition of '**item**', as the handling fee would be imposed at item level; similar to other duties and taxes.
- **Article 18** on charges and costs is amended to insert the concept of a handling fee and to define the differences in its amount, depending on the type of business model used by economic operators. More advantageous conditions are set out for Trust and Check traders operating a business model of a Customs warehouse for distance sales, than for other types of economic operators. This is because fewer controls would be required

¹ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on A comprehensive EU toolbox for safe and sustainable e-commerce, [COM\(2025\) 37 final](#), 5 February 2025.

for those types of traders, being holders of an authorisation and limiting the number of individual consignments to be controlled. The fee should become other revenue for the EU budget, with the exception of amounts for the EU Customs Authority which should be assigned revenue.

- **Articles 183, 184 and 186** are amended to ensure that the payment and entry into the accounts of the handling fee is done at the same moment as the customs duties. However, the fee shall not be part of the customs debt, so Article 181 remains unchanged.
- **Article 225** is amended to ensure that the EU budget contribution to the budget of the EU Customs Authority also includes the revenues originating in the handling fee.

2. Suggested redraft of the Union Customs Code Reform proposal

Recital y

To cover the increasing costs of ensuring the release of compliant goods for free circulation by checking the data provided, carrying out risk analysis, performing documentary and physical controls when needed, a handling fee, commensurate to the services rendered for releasing for free circulation goods sold in a distance sale should be established. The revenue collected from this handling fee should become other revenue for the EU budget, which reduces the need for the GNI based own resource to be made available by the Member States. Thereby the establishment of the fee and its attribution to the Union budget indirectly contributes to cover the national customs authorities' costs concerning the wide range of operations related to the release and control of the respective parcels. At the same time, it is appropriate to cover also the Union's part of the costs related to handling the customs procedures. Part of the revenues generated from the fee should constitute external assigned revenue within the meaning of Article 21(5) of the Financial Regulation for the EU Customs Authority, for the purposes of developing and maintaining the EU Customs Data Hub, performing risk management activities and improving controls and supervision Union-wide. The Union contribution to the budget of EUCA should therefore be based on appropriations based on those revenues and, if these are not sufficient, on other applicable appropriations referred to in Article 7(2) of the Financial Regulation.

Article 5

Definitions

(65) 'item' means one or more good[s] in a consignment sharing the same tariff classification, description and origin;

Article 18

~~Prohibition of e~~ **Charges, costs and handling fee**

1. ~~Customs authorities shall not impose apply charges for the performance of customs controls or any other application of the customs legislation during the official opening hours of their competent customs offices.~~

Customs authorities shall apply the following Union handling fee for the services rendered for releasing for free circulation goods sold in distance sales :

- (a) **EUR 2 per item released for free circulation, or;**
- (b) **EUR 0.50 per item where the importer at the time of release for free circulation is a Trust and Check trader operating a customs warehouse for distance sales.**

The debtor of the customs debt at import shall pay the handling fee at the moment of payment of the customs debt in accordance with Article 186.

The handling fee shall constitute other revenue to the Union budget, with the exception of the amounts needed to finance the EU Customs Authority, which shall constitute external assigned revenue in accordance with Article 21(5) of the Financial Regulation.

2. ~~Customs authorities~~ **Member States** may **determine** ~~impose~~ charges or recover costs for specific services, other than those covered in paragraph 1, in particular the following:

- (a) attendance, where requested, by customs staff outside official office hours or at premises other than customs premises;
- (b) analyses or expert reports on goods and postal fees for the return of goods to an applicant, particularly in respect of decisions taken pursuant to Article 13 or the provision of information in accordance with Article 39;
- (c) the examination or sampling of goods for verification purposes, or the destruction of goods, where costs other than the cost of using customs staff are involved;
- (d) exceptional control measures, where these are necessary due to the nature of the goods or to a potential risk.

3. **The Commission is empowered to adopt delegated acts, in accordance with Article 261 to:**

- (a) **amend the amount that the customs authorities shall apply in accordance with paragraph 1, by ensuring that at least part, but not more than all of the related costs of customs supervisions are covered. That amount shall be lower where the importer at the time of release for free circulation is a Trust and Check trader operating a customs warehouse for distance sales;**
- (b) **supplement this Regulation by determining the cases other than those in paragraphs 1 and 2 where a fee can be applied at Union level for specific services rendered that are not covered by the fee in paragraph 1.**

4. **The Commission shall adopt, by means of implementing act, in accordance with Article 262(4), rules setting out:**
- (a) **the practical methods for calculating the amounts needed to finance the EU Customs Authority as external assigned revenue;**
 - (b) **the practical methods of the transfer of the amounts of the handling fee that constitute other revenue and external assigned revenue to the Union budget.**

Article 183

Entry in the accounts

1. The customs authorities referred to in Article 180 shall enter in their accounts, in accordance with the national legislation, the amount of import or export duty payable as notified in accordance with Article 181 **and the amount of the handling fee charged under Article 18(1)**

Article 184

Time of entry in the accounts

1. The customs authorities shall enter the amount of import or export duty payable and **of the handling fee** in the accounts within 14 days of the release of the goods except where the goods are placed in temporary admission with partial relief from import duty.
2. By way of derogation from paragraph 1, the customs authorities may cover the total amount of import or export duty **and the handling fee referred to in Article 18(1)** relating to all the goods released to a Trust and check trader during a fixed period, in accordance with Article 181(4) **for the amount of import and export duty only**, with a single entry in the accounts at the end of that period. Such entry in the accounts shall take place within 14 days of the expiry of the period concerned.
3. By way of derogation from paragraph 1, the total amount of import duty **and of the handling fee referred to in Article 18(1)** relating to all the goods released to a deemed importer during one month in accordance with Article 181(5) **for the amount of import duty only**, may be covered by a single entry in the accounts by the end of the following month containing the breakdown of amounts related to each specific consignments of goods.
4. Until the date set out in Article 265(3), where a customs declaration is lodged, provided that payment has been guaranteed, the customs authorities may allow that the customs debt corresponding to the total amount of import or export duty **and of the handling fee referred to in Article 18(1)** relating to all the goods released to one and the same person during a fixed period, which may not exceed 31 days, be notified at the end of that period. Such entry in the accounts shall take place within 14 days of the expiry of the period concerned.

5. Where goods may be released subject to certain conditions which govern either the determination of the amount of import or export duty payable or its collection, entry in the accounts **of the total amount of import or export duty and of the handling fee referred to in Article 18(1)** shall take place within 14 days of the day on which the amount of import or export duty payable is determined or the obligation to pay that duty is fixed. However, where the customs debt relates to a provisional anti-dumping duty, a provisional countervailing duty or a provisional safeguard measure, the amount of import or export duty payable **and of the handling fee referred to in Article 18(1)** shall be entered in the accounts within two months of the date of publication in the Official Journal of the European Union of the Regulation establishing the definitive duty.
6. Where a customs debt is incurred in circumstances not covered by paragraph 1, the amount of import or export duty payable **and of the handling fee referred to in Article 18(1)** shall be entered in the accounts within 14 days of the date on which the customs authorities are in a position to determine the amount of import or export duty in question and take a decision.
7. Paragraph 6 shall apply with regard to the amount of import or export duty **and of the handling fee referred to in Article 18(1)** to be recovered or which remains to be recovered where the amount of import or export duty payable **and of the handling fee referred to in Article 18(1)** has not been entered in the accounts in accordance with paragraphs 1 to 6 or has been determined and entered in the accounts at a level lower than the amount payable.
8. The time-limits for entry in the accounts laid down in paragraphs 1 to 6 shall not apply in unforeseeable circumstances or in cases of force majeure.
9. The entry in the accounts may be deferred in the case referred to in Article 181(3), second subparagraph, until such time as the notification of the customs debt no longer prejudices a criminal investigation.

Article 186

General time-limits for payment and suspension of the time-limit for payment

1. The debtor shall pay the amounts of import or export duty, corresponding to a customs debt notified in accordance with Article 181, **and of the handling fee referred to in Article 18(1)** within the period prescribed by the customs authorities. Without prejudice to Article 17(2), that period shall not exceed 10 days following notification to the debtor of the customs debt. The customs authorities may extend that period upon application by the debtor where the amount of import or export duty payable has been determined in the course of post-release controls as referred to in Article 48. Without prejudice to Article 190(2), such extensions shall not exceed the time necessary for the debtor to take the appropriate steps to discharge his or her obligation.

2. By way of derogation from paragraph 1, the amount of import duty corresponding to a customs debt notified in accordance with Article 181(5) **and of the handling fee referred to in Article 18(1)** shall be paid by the debtor at the latest at the expiry of the deadline by which the customs debt must be notified.
3. If the debtor is entitled to any of the payment facilities laid down in Article 188 to Article 190, payment shall be made within the period or periods specified in relation to those facilities.
4. The time-limit for payment of the amount of import or export duty corresponding to a customs debt shall be suspended in any of the following cases:
 - (a) where an application for remission of duty is made in accordance with Article 198;
 - (b) where goods are to be confiscated, destroyed or abandoned to the State;
 - (c) where the customs debt was incurred pursuant to Article 161 and there is more than one debtor.
5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules for the suspension of the time-limit for payment of the amount of import or export duty corresponding to a customs debt referred to in paragraph 3, and by determining the period of suspension.

Article 225

Structure of the budget

1. Estimates of all revenue and expenditure of the EU Customs Authority shall be prepared each financial year and shall be shown in the EU Customs Authority's budget. The financial year shall correspond to the calendar year.
2. The EU Customs Authority's budget shall be balanced in terms of revenue and of expenditure.
3. Without prejudice to other resources, the EU Customs Authority's revenue shall comprise:
 - (a) a contribution from the Union entered in the general budget of the Union;
 - (b) any voluntary financial contribution from the Member States;
 - (c) possible Union funding in the form of contribution agreements or grants in accordance with the EU Customs Authority's financial rules referred to in Article 222 and with the provisions of the relevant instruments supporting the policies of the Union;

(d) charges for publications and any service provided by the EU Customs Authority.

The contribution referred to in point (a) shall be committed and paid from appropriations based on the external assigned revenues referred to in Article 18(1) third subparagraph where these are available.
