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MEETING DOCUMENT

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| From: | Presidency |
| To: | Working Party on Customs Union |

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| Subject: | Steering note on the proposal for a Council Regulation regarding elimination of the customs duty relief threshold and introducing a simplified tariff treatment |
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Delegations will find attached the Presidency steering note on the proposal for a Council Regulation regarding elimination of the customs duty relief threshold and introducing a simplified tariff treatment, with a view to the meeting of the Working Party on Customs Union on 16 July 2025.

Steering note

On the proposal for a Council Regulation regarding elimination of the customs
duty relief threshold and introducing a simplified tariff treatment

Background

On 17 May 2023, the European Commission (COM) published its proposal to amend 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 (the Council regulation).

Following discussions on the proposal under the Polish Presidency, the Danish Presidency finds it appropriate to “restart” discussions in CUG and therefore the COM will present the proposal again at the meeting on 16 July.

Provisional statements from MS

From the previous discussions – not least the questionnaire during the Hungarian Presidency but also the interventions from Ministers at the ECOFIN meeting in June, it seems that MS generally support to abolish the present customs relief threshold of 150 euro. The abolishment also seems consistent with the overarching objectives of the new Union Customs Code (nUCC) and the previous abolition of the VAT threshold.

Concerning the bucket system MS have a number of questions – e.g. whether the proposal is compatible with the aim of reducing the number of parcels and what are the consequences of the simplification (will it for instance lead to other challenges/risks?).

In order to help the Danish Presidency draw up a possible compromise text for the Council regulation, we invite delegations to consider the following questions in order to exchange views at the meeting on 16 July:

Questions to delegations

Q1: Do you share the assessment above and are you in favour of the elimination of the customs relief threshold (150 euro)?

Q2: Does introduction of the STT (primarily the bucket system) make sense when seen in connection with the nUCC-changes and aim to reduce the number of parcels?

Q3: If the STT is maintained in the proposal, should it come with e.g. an upper limit on its use or be subject to authorisation, e.g. only available for T&C traders/AEO operators?