Imported small parcels: towards proportionate customs duties

Citizen report — test case involving very low-value electronic components

€10.52 goods	**€36.02** estimated duties displayed	**€46.54** total amount to pay

The issue

Since 1 July 2026, the European Union has applied a flat-rate customs duty of €3 to relevant e-commerce small consignments with a value not exceeding €150. How the duty applies depends on the tariff categories represented in the consignment.

We do not challenge the principle of taxing low-value imports. We are asking for its application to remain proportionate to the value of the goods and to prevent the accumulation of flat-rate charges from producing an amount several times greater than that value.

The test case

A deliberately diverse basket of eleven common electronic component references was assembled to observe the effect of the mechanism on a very low-value purchase. No item in the basket costs more than €1.35; the subtotal is €10.52, with free delivery.

At checkout, the platform displays €36.02 in “estimated duties” and a total of €46.54. The displayed surcharge therefore represents 342.4% of the price of the goods, while the final total is approximately 4.42 times the subtotal.

Tax imports, yes. Allow charges to exceed the value of the goods several times over, no.

The basket is detailed on page 2. The platform screenshot and an explanation of the mechanism appear on page 3. Our proposals and call for contributions are on page 4. Official references and methodology are on page 5.

The test basket in detail

Eleven different references, all very low-value and typical of an electronics hobbyist’s parts stock.

Selected item	Displayed price
SMD electrolytic capacitors — 50 V, 2.2 µF	€1.11
Trimmer potentiometers — 10 kΩ	€1.35
Metal-film resistors — 2.7 Ω	€1.02
850 nm infrared LEDs — 20 pieces, 3 mm	€0.79
38 kHz infrared receiver — TSOP4838	€0.86
BC558B transistors — pack of 50	€1.19
6×6×5 mm tactile push buttons — 20 pieces	€0.98
Micro-SD card module	€0.86
DC-DC converter, 3.3 V to 5 V	€0.68
SX1308 boost converter	€0.74
BMP280 sensor module — 3.3 V	€0.94
TOTAL	**€10.52**

Why this basket?

This basket was deliberately composed of several types of inexpensive components in order to test an unfavourable case for the flat-rate mechanism. This construction is intentional and transparent: it is a test, not an attempt to present an ordinary order as though it had been selected at random.

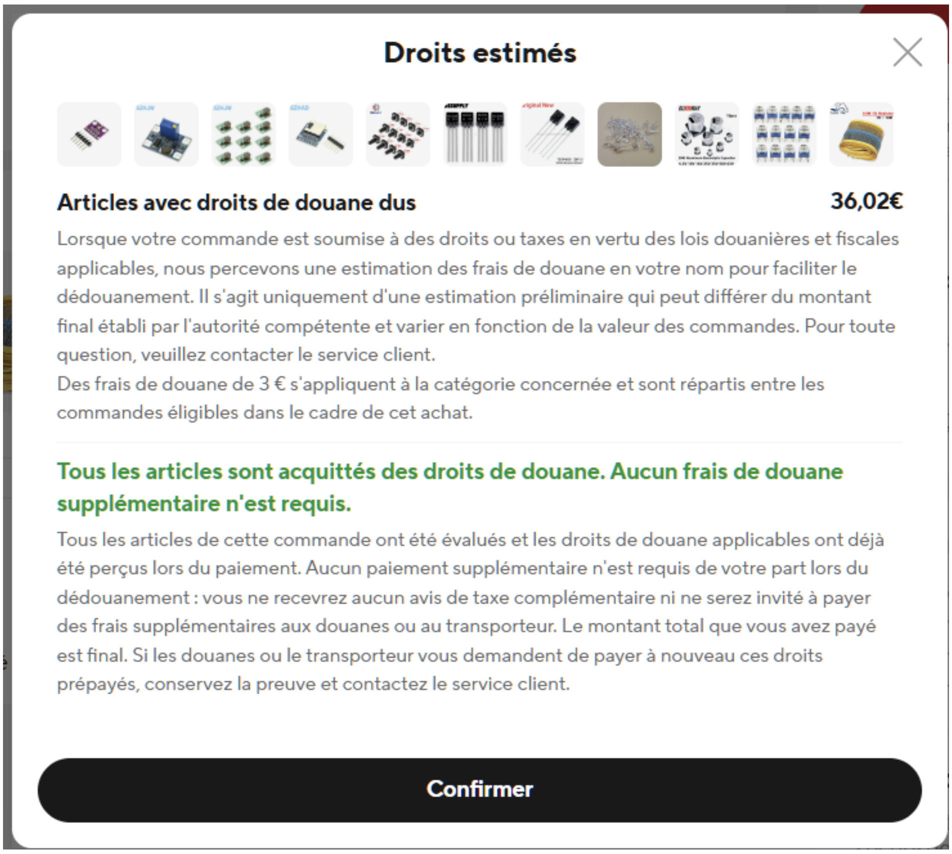
Its contents nevertheless remain entirely plausible for a maker, repairer or electronics hobbyist replenishing a parts stock: resistors, capacitors, transistors, sensors, buttons and small modules are common consumables.

The purpose of the test is precisely to show that a flat-rate rule can produce an extreme effect without fraud, without artificially splitting a product, and using ordinary goods.

Basket source: checkout-page record supplied for this report. Displayed prices include VAT.

What the platform displays

At checkout, the platform displays “Estimated duties: €36.02” and states that a €3 customs charge applies to the relevant category.



A deliberately cautious interpretation

The pop-up confirms the amount charged at checkout and the principle of a flat-rate charge per category. It does not provide a complete breakdown allowing every cent to be attributed to customs duty, VAT on the import tax base, or possible rounding. This report therefore retains the platform’s exact wording: “estimated duties”.

Why the flat-rate charge can become disproportionate

Value of category	€3 flat-rate charge	Charge / value
€100	€3	3%
€10	€3	30%
€5	€3	60%
€1	€3	300%
€0.68	€3	≈ 441%

The issue raised is therefore not the existence of the €3 duty itself, but the effect of its flat-rate nature when it applies to several categories of goods that are each worth only a few cents or a few euros.

What we propose

We understand the objectives pursued by the European Union: improving fairness between sellers, strengthening import controls, combating fraud and responding to the massive flow of small parcels.

We are asking neither for a general exemption nor for a return to a complete absence of customs duties. We are asking for a mechanism that ensures charges applied to small consignments remain reasonable and proportionate to the value of the goods.

We ask the European institutions to consider, in particular:

• a cap on duties linked to the total value of the consignment;
• a single flat-rate charge for very low-value consignments;
• grouping related product families when several tariff subheadings cover small components within the same purchase;
• or any equivalent mechanism preventing accumulated flat-rate charges from reaching several times the value of the goods.

Individuals, makers, students, associations, fab labs, Repair Cafés and small workshops often use these components to repair, learn, prototype or extend the life of equipment. For some references, European retail supply is not always readily accessible in comparable quantities, references and price ranges.

€10.52 of goods — €36.02 in estimated duties — €46.54 to pay.

Take part in the study

Fair Customs is collecting real examples and simulations to better assess the impact of the new European customs mechanism on low-value purchases.

We are interested in all outcomes, including cases where the impact of the new duty is small or reasonable.

The contributions collected may be used to produce **anonymised statistics**, prepare a **summary report**, support a potential **petition**, and document the situation for **European institutions, partner organisations or the media**.

You do not need to have placed the order: a basket simulation is sufficient.

Discover Fair Customs and share your example

DevLabNet → Fair Customs

Scan the QR code to explore the initiative, review its sources and take part in the study.

Details about the data collection and use of personal data are provided in the Fair Customs privacy policy available on the DevLabNet website.

Official references and methodology

Official references

- **Council Regulation (EU) 2026/382 of 11 February 2026**, amending Regulation (EC) No 1186/2009 as regards the removal of the customs duty relief based on a value threshold.
- **Council of the European Union, 11 February 2026** — final adoption of the new customs duty rules for small parcels; the Council explains, in particular, that the €3 duty applies to the different categories of items identified by their tariff subheadings.
- **French Directorate-General of Customs and Indirect Taxes, updated 10 July 2026** — information on the €3 flat-rate customs duty applicable to distance sales of imported goods.

Methodology

The basket was deliberately constructed to test the effect of the mechanism on a range of very low-value categories. It is an openly stated test case, not an order presented as though it had been assembled at random.

The amounts reproduced are those displayed by the platform at the time of the simulation. No order had to be placed in order to carry out this test.

The €36.02 amount is described by the platform as “estimated duties”. The available information does not provide a complete breakdown allowing every cent to be attributed to customs duty, associated taxation or possible rounding. This report therefore deliberately retains the platform’s wording.

The tariff codes actually assigned to each reference were not shown in the available information.

Fair Customs — DevLabNet

Fair Customs is a citizen initiative published on the DevLabNet website to document the effects of the new mechanism on low-value purchases and collect examples that can help assess its real-world impact.

Initiative page: https://devlabnet.eu/index.php/en-us/fair-customs

Information about the collection of submissions and the protection of personal data is available in the Fair Customs privacy policy on the DevLabNet website.