EUROPEAN
COMMISSION

Brussels, 21.9.2026
C(2026) 6694 final

COMMISSION DELEGATED REGULATION (EU) …/...

of 21.9.2026

supplementing Regulation (EU) 2026/2108 of the European Parliament and of the Council by establishing the amount of the Union handling fee

{SWD(2026) 283 final}

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

This Delegated Act establishes the amount of the Union handling fee. The Union handling fee should correspond to the approximate costs to be incurred for performing all necessary activities closely linked to the customs supervision with a view to releasing for free circulation goods sold in distance sales. The Union handling fee which should include all estimated costs to be directly and indirectly incurred for the performance of the clearance activities and at least the costs related to the following actions performed by customs authorities: collecting, processing and verifying the data of operations, performing risk analysis, checks, analysis and verifications, making available the relevant infrastructure including its financing, and performing controls, including all related services rendered by the EU Customs Authority.

Pursuant to Articles 20(4) and 287(5) of Regulation (EU) 2026/2108 of the European Parliament and Council (the Code), another Union handling fee for goods released after having been placed in a customs warehouse for distance sales will apply from 1 July 2028. As the situation of the costs and the flow of relevant goods may vary until then, this delegated act does not yet establish the amount of the handling fee applying to goods stored in customs warehouses for distance sales.

In order to establish the amount of the Union handling fee, the Commission has assessed the costs incurred by the Member States customs authorities and by the Commission and the evolution in the volume of items with a value not exceeding EUR 150 and released for free circulation in the Union, since this constitutes the best proxy for estimating the amount of goods sold in distance sales. This is a conservative approach, as distance sales of a value exceeding EUR 150 are not accounted for, even though they are also subject to the handling fee. The Union handling fee must cover all the estimated costs to be incurred directly and indirectly for the services rendered by the customs authorities.

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

The Commission carried out consultations on this draft delegated act with Member States through meetings of the group of experts (Customs Reform Expert Group).

The Commission has actively considered all comments received during this consultation exercise, and, to the greatest extent possible, included them in the version provided herewith.

3. LEGAL ELEMENTS OF THE DELEGATED ACT

The legal basis for this Regulation is contained in the delegation of power in Articles 20(10) and 282 of the Code.

Subsidiarity principle

This delegated act falls under the exclusive competence of the EU according to Article 3(1)(e) of the Treaty on the Functioning of the European Union (TFEU).

Proportionality principle

In terms of proportionality, this Regulation respects the limits of the empowerments granted by the co-legislators.

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2026/2108 of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority and repealing Regulation (EU) No 952/2013[1], and in particular Article 20(10) thereof,

Whereas:

(1) Article 20(2) of Regulation (EU) 2026/2108 establishes a Union handling fee applicable in respect of trade with third countries. That fee is to consist of a fixed amount per item for the services to be rendered for handling a request for placing goods under the release for free circulation procedure where those goods are sold in distance sales to a customer in the customs territory of the Union as defined in Article 3 of that Regulation, which includes a customer in those parts of the customs territory where Council Directives 2006/112/EC[2] and (EU) 2020/262[3] do not apply (special fiscal territories).

(2) Pursuant to Article 20(3) of Regulation (EU) 2026/2108, the amount of the Union handling fee is to correspond to the approximate costs of services rendered, in particular, the cost of data verification, risk analysis, controls and relevant infrastructure, including relevant services rendered by the EU Customs Authority. Those costs are to be set out in a report to be drawn up by the Commission every two years in accordance with Article 20(8) of Regulation (EU) 2026/2108. That report is necessary to ensure that the amount of the Union handling fee reflects the approximate costs incurred by customs authorities, thereby enabling the Commission to review and adjust the fee level periodically.

(3) For the upcoming two years, the first Commission report covering the period 2026-2028 includes estimates of the costs to both Member States and the Commission in relation to relevant customs digital systems, as well as the proportion of customs staff dealing with clearance, customs controls, post-release audits and processes, to the extent that they are assigned to check data, carry out risk analysis and perform the necessary customs controls on goods sold in distance sales. Member States are also to invest in e-commerce equipment following the calls for Union grants for financing customs equipment. This Union financing is included in the cost estimation. By contrast, the costs to be taken into account do not include Member States' investment in controls infrastructure financed from the national budget exclusively or costs

1 [Please insert a full reference, OJ L , , p. .

2 Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1, ELI: http://data.europa.eu/eli/dir/2006/112/oj).

3 Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (OJ L 58, 27.2.2020, p. 4, ELI: http://data.europa.eu/eli/dir/2020/262/oj).

incurred by market surveillance authorities in performing compliance checks on goods entering the Union market where those authorities are not acting as a designated authority under Article 25 of Regulation (EU) 2019/1020 of the European Parliament and of the Council[4]. The assessment of the cost elements is considered moderate because it is based on conservative assumptions. In addition, the amount of the fee should be based on historical data as well as on the most recently available data. Similarly, a reasonable and as realistic as possible projection of the volume of imported goods from distance sales to be expected in the upcoming years has been made. On this basis, a Union handling fee of EUR 2 per item is considered commensurate with the approximate costs closely connected to the customs supervision of such goods.

(4) Article 287(4) of Regulation (EU) 2026/2108 lays down that the Union handling fee is to apply from 10 days after the entry into force of the Commission delegated act establishing its amount. For reasons of legal clarity and coherence it is therefore necessary to align the date of application of this Regulation with that requirement. In order to ensure that this Regulation applies without delay and to avoid any disruption in the application of the Union handling fee, this Regulation should enter into force on the day of its publication in the Official Journal of the European Union and apply the 10th day after the entry into force,

HAS ADOPTED THIS REGULATION:

Article 1

Amount of the Union handling fee

The amount of the Union handling fee laid down in Article 20(2) of Regulation (EU) 2026/2108 shall be EUR 2 per item.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Union*.

It shall apply from [OJ, please enter the date corresponding to ‘the tenth day after the entry into force/day of publication’].

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

Done at Brussels, 21.9.2026

For the Commission
The President
Ursula VON DER LEYEN

[4] Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019 on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011 (OJ L 169, 25.6.2019, p. 1, ELI: http://data.europa.eu/eli/reg/2019/1020/oj).