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The position of the Chamber of Digital Economy on the need to prioritise the abolition of the 150 EUR customs duty exemption threshold under the Polish Presidency

The Polish Presidency comes at a historic moment from the perspective of EU customs. The European Union is currently working on a blueprint for the most comprehensive reform of the EU customs union since its creation in 1968.

In pointing out the pillars of this reform, the European Commission mentions the abolition of the 150 EUR threshold in customs exemptions due to the fact that it is “heavily exploited by fraudsters”. The Commission emphasises that over 65% of the consignments declared for imports of less than 150 EUR are undervalued in order to avoid customs duties and controls of the goods at the border[1]. According to the Commission, the total value of the goods in such consignments delivered to EU consumers in 2023 was approximately 28 billion EUR. Furthermore, the undervaluation of goods directly impacts the effectiveness of collecting import VAT, due on all goods entering the EU, regardless of their value.

The duty exemption on imported goods gives an enormous price advantage to non-EU sellers over European companies operating in e-commerce.

The Chamber of Digital Economy strongly supports measures to tighten the customs collection system, improve the effective collection of VAT on imports, and create a level playing field within the EU, including the proposed amendment to do away with the EUR 150 threshold so that duty is levied on any non-EU goods, including those with a value of less than 150 EUR.

A change consisting in the abolishment of the 150 EUR threshold is urgent, as keeping this threshold longer, also from the standpoint of the current VAT system, only perpetuates the market disruption and irregularities in the areas of customs clearance and VAT collection that the EU currently faces[3], also with respect to postal items[4].

At the same time, the Chamber points out that the abolition of the 150 EUR threshold is inextricably linked to several practical implications and, consequently, to the need to ensure actual, workable simplifications in the customs-business collaboration.

First and foremost, it is necessary to launch the EU Customs Data Hub, which will correlate the capacities and responsibilities of the platforms that will operate as “deemed importers” once the reform is implemented and will give customs authorities





a basis for creating tools to verify the correctness of market participants' application of the new rules. In this context, the Polish Presidency should also be focused on intensifying efforts to build a test environment for the EU Customs Data Hub and dialogue with businesses on introducing this unified system across the EU.

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[1] https://taxation-customs.ec.europa.eu/customs-4/eu-customs-reform_en

[2] <https://www.podatki.gov.pl/clo/reforma-celna/>

[3] [The OLAF report 2023: Investigative activities - OLAF's investigative performance in 2023 - Protecting EU revenue - Protecting from the evasion of customs duties \(europa.eu\)](#)

[4] <https://www.nik.gov.pl/en/news/non-eu-shipments-out-of-control.html>

