

Fair play online. Ending the up to 150 EUR exemption for the sake of fair trade

Doing away with the EUR 150 threshold – necessary and long-awaited

Global trade is currently in a phase of unprecedented volatility, driven by geopolitical tensions, changes in supply chains, and growing trade protectionism. Accelerating industrial policies and the strategic use of tariffs and trade defence instruments by key players, in particular China and the United States, are rapidly reshaping the global competitive environment.

The global trade conflict poses a real threat to Europe's competitiveness. US tariffs and the removal of the de minimis tariff threshold are significant barriers to entry into the US market, impacting the growing overcapacity of Chinese industry and putting unprecedented pressure on the Common Market, which still allows low-value shipments to be sent directly to consumers free of duty. The scale and pace of Chinese expansion in the e-commerce sector, driven by an influx of low-value shipments and in many cases supported by state subsidies, poses risks including irreversibly undermining the position of EU platforms and manufacturers, disrupting global markets, and building long-term dependencies. Bearing this in mind, there is a pressing need to address a key problem of unequal competition in e-commerce, i.e. the elimination of the unequal competitive framework of EU players compared to non-EU companies, mainly from Asia, operating based on the direct-to-consumer (D2C) model.

An essential element of an adequate response should be doing away with the customs exemption for consignments of up to 150 EUR, in other words, the de facto elimination of a loophole that has become a channel for unfair competition, abuse, and market disruption in cross-border trade, especially in the e-commerce sector. Maintaining this exemption only exacerbates the asymmetry between EU traders and non-EU sellers, chiefly in the context of China-controlled overproduction. The immediate elimination of the exemption in question is not only justified but essential to the protection of the EU market's integrity and strengthening the Union's ability to respond effectively to global trade pressures.

Customs reform in the EU is becoming an essential element of competitiveness

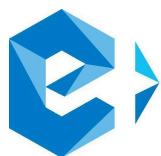
At the e-Chamber, we have consistently indicated that we fully support the European Commission's customs reform proposal to abolish the 150 EUR duty-free threshold, establish the institution of a recognised importer responsible only for tariff obligations, and implement the EU Customs Data Hub as a comprehensive and well-structured response to the challenges connected with e-commerce and customs and tax enforcement in the EU.

The European Commission's proposal for customs reform addresses the significant problems of VAT and customs collection in cross-border e-commerce while providing tools to level the playing field for EU-based and non-EU businesses. The introduction of a model for

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recognising trading platforms as importers, combined with doing away with traditional declarations and implementing the EU Customs Data Hub, is a necessary step towards a modern and risk analysis-based customs framework that takes care of a level playing field for the competitiveness of EU traders.

At the same time, given the advanced stage of the legislative work, we believe that putting forward completely new concepts in terms of certification or additional obligations at a national level, such as those suggested by the CALPE/FPP Report with respect to classifying all e-commerce goods at CN8 level, creates a risk of delaying the implementation of the reform and undermining its objectives.

We agree with what has been emphasised repeatedly over the course of the preparatory work for the drafting of the new EU Customs Code, i.e. that the aim of the reform should be to simplify customs procedures, ensure clarity of rules, and reduce the burden on entrepreneurs, rather than to multiply obligations that could result in slowing down commerce and increasing costs for consumers.

Enforcement of established rules

An important aspect of the operation of an enterprise in Poland and the EU is the adaptation of its activities to legal requirements, including tax and customs¹. Chinese D2C platforms, on the other hand, are known for their ever newer and more elaborate ways of circumventing EU regulations, a response to which is being sought by the European Union².

Due to the above, we note that the basis for efficiency in the area of a level playing field should be the enforcement of the law already established and implemented by EU businesses before new legislation is implemented, of course apart from the abolition of the 150 EUR threshold and the implementation of the EU Customs Data Hub.

Summary

We fully support the reform of EU customs as proposed by the European Commission, in particular the abolition of the 150 EUR threshold and the introduction of the EU Customs Data Hub, followed by a model for recognising trading platforms as importers in terms of tariff obligations.

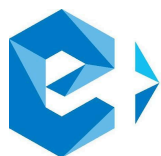
Bearing this in mind, we believe that the priority now should be to abolish the exemption for goods with a value of less than 150 EUR and to complete the legislative work while supporting the EU institutions in developing practical and coherent executive regulations and enforcing the legislation already implemented, rather than reopen fundamental discussions

¹ In its e-Accurate reports, the Chamber of Digital Economy attempts to grasp the scale of the burden of compliance with regulations faced by entrepreneurs operating in Poland. Using selected tax and customs issues as an example, the following report was produced:

https://eizba.pl/wp-content/uploads/2025/03/e-Accurate_CustomsTaxes_2025_Wydatki_sektora_e-commerce_na_dostosowanie_do_zmian_podatkowych_i_celnych.pdf

² The EU strategy is described, among other sources, in:

<https://digital-strategy.ec.europa.eu/en/library/e-commerce-communication-comprehensive-eu-toolbox-safe-and-sustainable-e-commerce>



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or introduce complex new requirements that pose a risk of delaying much-needed customs reform.

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