THE DECLARANT BRIEF

ISSUE 37 | 5 November 2026 | A five-minute EU border briefing

The EUR 2 EU handling fee is now live

New declaration codes, definitive PET Spunbond duties, recycled-plastic documents and steel wire rope registration.

A five-minute briefing for European importers, customs teams and trade leaders.

THE CRITICAL DEVELOPMENT

Distance-sale declarations now carry a EUR 2 Union handling fee

The EU's Union handling fee has applied since 1 November 2026. It is a fixed EUR 2 charge for each item in a customs declaration covering goods sold in a distance sale and released for free circulation.

For this rule, an item is one or more goods in a consignment that share the same tariff classification, description and, where the declaration requires it, origin. In current customs systems, the fee is applied per declaration line regardless of how many units sit on that line.

The fee is not limited to consignments worth EUR 150 or less. A distance-sale consignment above EUR 150 can also attract it. For low-value consignments, it may sit alongside the temporary EUR 3 customs duty that has applied since July.

The implementing act published on 29 October adds the supporting mechanics. Code Y126 in the additional-reference field triggers the handling fee. Tax type F00 records it. For low-value distance sales using the standard VAT procedure, additional procedure F53 replaces the old C07 relief code. F48 and F49 remain relevant for IOSS and the special arrangements.

The product data is part of the same control. The Commission guidance requires merchant and non-standardised manufacturer product identifiers, plus a standardised identifier where one exists. The relevant document codes are C127, C128 and C129. Y081 records that no standardised manufacturer identifier exists.

What to do this week

1. Select five distance-sale orders, including one over EUR 150 and one with several product types.
2. Rebuild the customs declaration lines using classification, description and origin, then calculate the fee at line level.
3. Confirm that Y126 triggers F00 in the customs system and that F48, F49 or F53 matches the VAT route.
4. Check that every product has the merchant and manufacturer identifiers required for its declaration line.
5. Reconcile the customs result to the checkout price, carrier invoice, VAT calculation and customer terms.
6. If an AEO for customs simplifications uses a comprehensive guarantee for this flow, ask the customs office of guarantee whether the new 30% reference-amount treatment has been applied. This is a guarantee reduction, not a reduction in the fee or duty.

Do not test only a parcel containing one repeated product. Mixed baskets expose the line-splitting, data and pricing errors that the headline EUR 2 figure hides.

Primary sources: Commission customs reform page · Commission guidance on the EUR 3 duty and Union handling fee · Implementing Regulation (EU) 2026/2403

THREE CHECKS TO MAKE

1. Chinese PET Spunbond now carries definitive anti-dumping duties

Status: Definitive measure applies from 31 October 2026

> The Commission has replaced the provisional PET Spunbond duties with definitive anti-dumping duties of 39.8% to 48.1% for five years.

The measure covers specified non-woven needle-punched sheets of polyester filaments originating in China, including products under CN codes ex 5603 13 90, 5603 14 20 and ex 5603 14 80. The written product description and TARIC code still need to be checked together.

Hubei Unibon has the 39.8% rate. Other cooperating producers have a 47.1% rate, while the named Tiandingfeng producers and all other Chinese imports have a 48.1% rate. The producer-specific rates depend on a valid commercial invoice carrying the prescribed declaration and TARIC additional code. Without it, the residual 48.1% rate applies.

Action: Review open purchase orders and entries from 31 October. Confirm product scope, origin, producer, additional code and invoice wording before calculating landed cost.

Primary sources: Commission announcement · Implementing Regulation (EU) 2026/2393

2. Recycled food-contact plastic needs a customs document check

Status: Amending regulation applies from 18 November 2026

> The EU has amended the rules for recycled plastic materials and articles intended to come into contact with food. The changes expand declarations of compliance across the supply chain, update the Union register and add documentation to be presented when certain recycled PET materials and articles are released for free circulation.

This is not a rule for every plastic package. It targets the recycled-plastic food-contact framework under Regulation (EU) 2022/1616. Importers need to identify whether their goods are in scope before applying the new documentation requirements.

Action: For one imported recycled-PET food-contact product, match the CN code, intended use, recycling-process evidence and required declaration of compliance to the customs file. Check the transitional dates before relying on old documentation.

Primary sources: Commission food-contact plastic recycling page · Commission Regulation (EU) 2026/2376

3. Steel wire rope imports are being registered for possible backdated duties

Status: Registration applies from 31 October 2026 for nine months

> EU customs authorities must register imports of specified steel ropes and cables originating in India, Thailand and Türkiye. The scope includes certain non-stainless products with a maximum cross-sectional dimension above 3 mm under parts of CN heading 7312.

Registration does not impose an anti-dumping duty today. It creates the record needed for possible retroactive collection if the investigation later results in definitive duties and the legal conditions are met.

Action: Identify open orders and entries for the covered origins. Confirm the written product scope, CN and TARIC codes, origin evidence and contract term that allocates any later duty.

Primary source: Implementing Regulation (EU) 2026/2396

DEADLINE AND RISK RADAR

18 November 2026: Recycled food-contact plastic amendments apply

> Importers of in-scope recycled PET materials and articles should confirm which declaration of compliance must accompany release for free circulation and which transitional rule covers existing stock.

Commission Regulation (EU) 2026/2376

30 December 2026: EUDR application for the first operator group

Large and medium operators, plus small and micro operators already covered by the EU Timber Regulation, are due to enter application on 30 December. Other small and micro operators follow on 30 June 2027. Run one real product through classification, geolocation, supplier evidence and the due-diligence statement process.

Commission EUDR implementation update

13 January 2027: Bio-based packaging consultation closes

The consultation does not create a content target, but it gives packaging suppliers, importers and brand owners a chance to submit evidence on availability, performance, sourcing, recycling and possible demand measures.

Commission consultation

CBAM, sanctions, tariff and origin watch

No material new Commission CBAM deadline or certificate price, Council sanctions measure, or general origin measure was identified in the official sources monitored from 28 October to 4 November. Continue to use the current CBAM guidance, consolidated sanctions list and TARIC measure in force on the declaration date. A quiet monitoring week is not a waiver of an existing control.

Commission CBAM news · EU sanctions map · EU TARIC consultation

WORTH READING ELSEWHERE

The following pieces are third-party commentary, not primary legal sources. They reflect their authors' analysis and should be checked against the regulation and Commission guidance.

- The EU Started Charging EUR 2 a Parcel Yesterday. The System That Would Let It Check Them Arrives in 2034, Aeroz on Medium. A critical view of the gap between today's fee and the later Customs Data Hub. Its headline simplifies the per-item mechanic, so use the Commission guidance for the calculation.

- Europe's Parcel Fee Makes Cheap Orders From China Costlier, China Compass on Substack. A useful commercial analysis of how the fee changes mixed baskets, local inventory and seller economics.

ONE QUESTION FOR YOUR CUSTOMS FILE

Can your checkout, carrier data and customs declaration produce the same number of chargeable items for a mixed basket?

If three systems produce three answers, the fee calculation is only the visible symptom. The underlying classification, description, origin or product-identifier data needs repair.

Check one declaration free with The Declarant

ABOUT THE DECLARANT

The Declarant helps European importers and customs teams check classification, origin, trade measures, CBAM, missing evidence and possible financial exposure before filing or review.

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