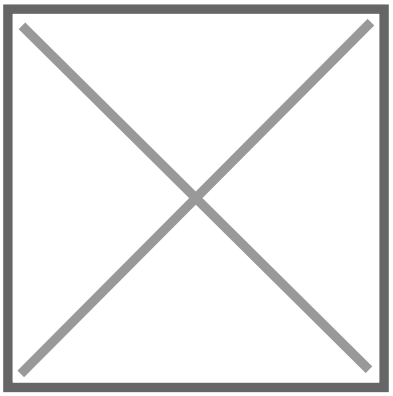

Selling Into Italy From Abroad: The July 2026 Customs Shake-Up for Low-Value Parcels

Descrizione

On **1 July 2026** two separate but overlapping reforms will change the cost structure of shipping low-value goods into Italy from outside the European Union. The EU will introduce a **flat €3 customs duty** on every item in parcels valued up to €150 sent to consumers, and Italy will simultaneously raise its own **handling fee** from €2 to €3 per parcel to align with the EU measure. For any foreign company that relies on direct-to-consumer shipping into the Italian market — US, UK, Swiss or Asian sellers especially — the break-even maths changes materially, and the window to restructure is short.

The Italian fee has actually been in place since **1 January 2026**. It applies to non-EU low-value consignments cleared through Italian customs, regardless of the declared value of the goods. It is charged per parcel, not per item, and is collected by the customs clearance agent from the importer of record — in most B2C cross-border sales, that is the end consumer. The increase to €3 scheduled for **1 July 2026** is not a new fee but an adjustment of the existing charge so that the Italian administrative cost matches the new EU duty.

The EU-level reform is more disruptive. The flat **€3 customs duty** is an interim measure, introduced ahead of the full abolition of the **€150 de minimis exemption** expected in 2028. Unlike the Italian handling charge, the €3 duty is assessed **per item** and is based on the tariff classification of the goods. A single parcel containing three distinct SKUs with different tariff headings will therefore attract €9 in customs duty, before VAT and before Italy's €3 handling fee.

Who absorbs the cost

In a standard non-EU B2C shipment using **IOSS** (Import One Stop Shop), VAT is pre-collected at the point of sale by the seller. IOSS continues to work under the new rules for the VAT piece, but the customs duty and the handling fee are in addition. Sellers outside the EU have three practical choices. They can pass the combined cost (up to **€6 per parcel**, plus duty-per-item) on to the Italian consumer at checkout, which is transparent but damages price competitiveness. They can absorb it into the sale price, which compresses margins. Or they can restructure the supply chain — holding stock inside the

EU, shipping business-to-business into an EU warehouse, and fulfilling the Italian consumer from within the single market, which removes the import event entirely.

Routing alternatives are narrower than they appear

Because Italy's handling fee is triggered only when goods are physically cleared at an Italian customs office, it is possible in theory to route shipments through another EU entry point (for example Germany or the Netherlands) and transit them to Italy under intra-EU movement rules. In practice, other Member States are introducing their own handling charges aligned to the EU reform, so the arbitrage window is closing. Foreign sellers should model the total landed cost country by country rather than assuming a single optimised route.

A Note for U.S. Citizens

For U.S.-based sellers shipping directly to Italian consumers, the practical impact is immediate: the Section 321 de minimis logic that allows low-value shipments into the U.S. duty-free has no EU analogue from July 2026. Any seller currently operating on the assumption that parcels under €150 reach Italy duty-free should update their checkout flow and customer communications before the July deadline. U.S. sellers should also verify that their **IOSS** intermediary is ready to collect the flat €3 duty alongside VAT; if not, duty becomes payable on arrival and parcels may be held pending payment.

Final Considerations

The July 2026 reforms are not about revenue — the EU is aligning its treatment of low-value imports with the reality that the €150 threshold has become a compliance loophole. For foreign sellers the strategic question is no longer "how do I minimise per-parcel friction?" but "where should my European stock actually sit?" Sellers with meaningful Italian volume should evaluate a warehouse inside the EU, IOSS readiness, and tariff-classification discipline well before the deadline. Each of these choices has VAT, customs, and permanent-establishment implications that need to be modelled together, not in isolation.

Foreign companies selling into Italy are encouraged to review their customs and VAT position with qualified advisers before the July 2026 changes take effect.

Tag

1. Foreign companies

Data
09/10/2026
Data di creazione
21/04/2026