European Union – Low Value Import Duty

NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH
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Introduction

This guide describes the ONESOURCE Indirect Tax Determination functionality that supports the Low Value Import Duty for qualifying low-value goods imported into European Union Member States.

The Low Value Import Duty applies from July 1, 2026, to eligible low-value goods imported into the European Union. It generally applies to consignments with a value not exceeding EUR 150.

The functionality is delivered through new contributing authorities under the existing EU Member State authorities in ONESOURCE Indirect Tax Determination. These contributing authorities apply a fixed EUR 3.00 duty in addition to standard tax results. Where applicable, the EUR 3.00 duty is also included in the taxable base used to calculate VAT.

The new Low Value Import Duty contributing authorities are delivered disabled by default.

Scope

The Low Value Import Duty may apply when all of the following conditions are met:

- The transaction uses the Low Value Goods transaction type.
- The transaction is a qualifying B2C low-value goods import.
- The goods are shipped from a non-EU country into an EU Member State.
- The invoice gross amount does not exceed EUR 150.
- The invoice currency is EUR, unless currency conversion is specifically supported by the applicable configuration.
- The goods are not excluded from the scope of the duty.
- The fixed EUR 3.00 duty is applicable.

The duty does not apply to goods excluded from the former customs duty relief, including alcoholic products, tobacco and tobacco products, perfumes, and toilet waters.

Legal Basis

The Low Value Import Duty functionality is based on Council Regulation (EU) 2026/382 and Commission Implementing Regulation (EU) 2026/1200.

Council Regulation (EU) 2026/382 removes the customs duty relief previously available for certain low-value imported goods and provides the legal basis for applying customs duties to those imports.

Commission Implementing Regulation (EU) 2026/1200 establishes rules for applying a temporary fixed EUR 3.00 customs duty to qualifying distance sales of imported goods in consignments with an intrinsic value not exceeding EUR 150.

The mechanism applies from July 1, 2026, until July 1, 2028, with the possibility of extension.

Functional Overview

The Low Value Import Duty is implemented through contributing authorities created under the existing EU Member State authorities. When the transaction qualifies, ONESOURCE Indirect Tax Determination returns:

- Standard tax results for the applicable EU Member State; and
- An additional fixed EUR 3.00 Low Value Import Duty result from the relevant contributing authority.

Where applicable, the EUR 3.00 contributing authority amount is included in the taxable base for VAT calculation.

Effective July 1, 2026, the Calculation Method parameter for existing goods-related rules under EU Member State authorities has been updated from **Tax on Gross Amount** to **Tax on Gross and Contributing Authorities.** This change allows applicable VAT calculations to include both the invoice gross amount and any applicable contributing authority amount, including the fixed EUR 3.00 Low Value Import Duty.

Part I - UPDATES TO DETERMINATION

Delivered Authorities

The Low Value Import Duty authorities are delivered as contributing authorities. They use the following general attributes:

ATTRIBUTE	VALUE
Product Group	Harmonized
Tax Administration Level	Country
Effective Tax Level	Country
Authority Type	FEE
Default Status	Disabled

The full list of delivered authorities is provided in **Appendix A**.

Logic Mapping

Effective July 1, 2026, the following authority logic group configuration was added for each Low Value Import Duty authority listed in Appendix A.

AUTHORITY LOGIC GROUP	ORDER	DETERMINATION
WEEE_PCL_Goods_JD (INTL)	1	On-Premise
WEEE_PCL_Goods_JD (INTL)	1	Enterprise

Authority Options

Effective July 1, 2026, the following authority options were added consistently for the Low Value Import Duty authorities.

NAME	CONDITION	VALUE
Turn Off Authority	None	Yes
CR - Registration Requirement	Both	Not Applicable
Filing Groups Goods	None	Yes
GS - Goods Reverse Charge	Not Applicable	Not Applicable
Intra-Company Tax Free Sale - Goods	None	Yes
PRL - Parent Registration Lookup	None	No

The authorities are delivered with **Turn Off Authority = Yes**, meaning they are disabled by default.

To activate the Low Value Import Duty authority for a selected EU Member State:

1. From the Configuration bar, select Authorities.
2. Select Authority Options.
3. Filter Tax Data Type by the relevant EU Member State.
4. Set Tax Admin Level to Country.
5. Locate the Turn Off Authority option.
6. Edit the option.
7. Set Condition to None.
8. Change Value to No.
9. Enter the required Start Date.
10. Save the change.

After this configuration is complete, the selected Low Value Import Duty authority is enabled for transactions that meet the applicable rule conditions.

Rate and Rule Details

The following rate is used for the Low Value Import Duty.

RATE CODE	RATE DESCRIPTION	VALUE FEE	START DATE
LVID	Low Value Import Duty	3.00	July 1, 2026

Example rule and rule qualifier logic:

FIELD	VALUE
Rule Order	6999.9995
Rate Code	LVID
Start Date	July 1, 2026

The Low Value Import Duty applies when the relevant rule qualifiers are satisfied:

QUALIFIER_ELEMENT	LOGICAL_OPERATOR	VALUE	QSDATE
INVOICE.CURRENCY_CODE	=	EUR	01-Jul-2026
INVOICE.GROSS_AMOUNT	<=	150	01-Jul-2026
LINE.SHIP_FROM.COUNTRY	IS_NOT_EU		01-Jul-2026
INVOICE.TRANSACTION_TYPE	=	LV	01-Jul-2026
LINE.TRANSACTION_TYPE	!=	GS	01-Jul-2026

Part II – TAX RESULTS

Test 1: Qualifying Low Value Goods Import from Australia to Spain

WORKBENCH ELEMENTS	VALUES
Transaction Type	Low Value Goods
Ship From	Australia
Ship To	Spain
Seller Registration	ABN 12 123 123 123
Currency Code	EUR
Invoice Gross Amount	20

Seller Role:

SCENARIO DETAILS | RESULTS | XML

	Total Amount	Gross Amount	Effective%	Exempt Amount	Tax Amount
— Line 1	EUR 23.00	EUR 20.00	15.0000	EUR 0.00	EUR 3.00

CALCULATION BREAKDOWN | AUTHORITY MESSAGES | SYSTEM MESSAGES

Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%	Tax Amount
Country: AUSTRALIA	Australia	Zero Rated Export	ZE	O				0.0000%	EUR 0.00
Country: SPAIN	Spain Low Value Import Duty	Import Duty	CA				EUR 3.0000000000	0.0000%	EUR 3.00

Buyer Role:

SCENARIO DETAILS | RESULTS | XML

	Total Amount		Gross Amount	Effective%	Exempt Amount		Tax Amount	
— Line 1	EUR	25.30	EUR 20.00	26.5000	EUR	0.00	EUR	5.30

CALCULATION BREAKDOWN | AUTHORITY MESSAGES | SYSTEM MESSAGES

Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%	Tax Amount	
Country: SPAIN	Spain Low Value Import Duty	Import Duty	CA				EUR 3.0000000000	0.0000%	EUR	3.00
Country: SPAIN	Spain	Reduced Rated 2012.0104 Live sheep and goats. (IVA, Art. 91)	IM	O				10.0000%	EUR	2.30

Test 2: Buyer Registration Provided – B2B Transaction - Duty Does Not Apply

WORKBENCH ELEMENTS	VALUES
Transaction Type	Low Value Goods
Ship From	Australia
Ship To	Spain
Seller Registration	ABN 12 123 123 123
Buyer Registration	ESA1234567A
Currency Code	EUR
Invoice Gross Amount	20

Seller Role:

SCENARIO DETAILS | RESULTS | XML

	Total Amount		Gross Amount		Effective%		Exempt Amount		Tax Amount
— Line 1	EUR	20.00	EUR	20.00	0.0000	EUR	0.00	EUR	0.00

CALCULATION BREAKDOWN | AUTHORITY MESSAGES | SYSTEM MESSAGES

Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%		Tax Amount
Country: AUSTRALIA	Australia	Zero Rated Export	ZE	O				0.0000%	EUR	0.00

Buyer Role:

SCENARIO DETAILS | RESULTS | XML

	Total Amount		Gross Amount		Effective%		Exempt Amount		Tax Amount
— Line 1	EUR	20.00	EUR	20.00	0.0000	EUR	0.00	EUR	0.00

CALCULATION BREAKDOWN | AUTHORITY MESSAGES | SYSTEM MESSAGES

Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%		Tax Amount
Country: SPAIN	Spain	Reduced Rated 2012.0104 Live sheep and goats. (IVA, Art. 91)	IM	O				10.0000%	EUR	2.00
Country: SPAIN	Spain	Reduced Rated 2012.0104 Live sheep and goats. (IVA, Art. 91)	IM	I				10.0000%	EUR	2.00

Explanation: Low Value Import Duty does not apply in this scenario because the Buyer Registration Mask is populated for the buyer. Import duty applies to B2C transactions; therefore, it does not apply to B2B transactions.

Test 3: Invoice Gross Amount Exceeds EUR 150 - Duty Does Not Apply

WORKBENCH ELEMENTS	VALUES
Transaction Type	Low Value Goods
Ship From	Australia
Ship To	Spain
Seller Registration	ABN 12 123 123 123
Currency Code	EUR
Invoice Gross Amount	200

Seller Role:

SCENARIO DETAILS | RESULTS | XML

	Total Amount		Gross Amount		Effective%		Exempt Amount		Tax Amount
— Line 1	EUR	200.00	EUR	200.00	0.0000	EUR	0.00	EUR	0.00

CALCULATION BREAKDOWN | AUTHORITY MESSAGES | SYSTEM MESSAGES

Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%		Tax Amount
Country: AUSTRALIA	Australia	Zero Rated Export	ZE	O				0.0000%	EUR	0.00

Buyer Role:

SCENARIO DETAILS | RESULTS | XML

	Total Amount		Gross Amount		Effective%		Exempt Amount		Tax Amount
— Line 1	EUR	220.00	EUR	200.00	10.0000	EUR	0.00	EUR	20.00

CALCULATION BREAKDOWN | AUTHORITY MESSAGES | SYSTEM MESSAGES

Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%		Tax Amount
Country: SPAIN	Spain	Reduced Rated 2012.0104 Live sheep and goats. (IVA, Art. 91)	IM	O				10.0000%	EUR	20.00

Explanation: The Low Value Import Duty does not apply in this scenario because the invoice gross amount exceeds the EUR 150 threshold.

Test 4: Non-EUR Currency - Duty Does Not Apply

WORKBENCH ELEMENTS	VALUES
Transaction Type	Low Value Goods
Ship From	Australia
Ship To	Spain
Seller Registration	ABN 12 123 123 123
Currency Code	USD
Invoice Gross Amount	80

Seller Role:

SCENARIO DETAILS | RESULTS | XML

	Total Amount		Gross Amount		Effective%	Exempt Amount		Tax Amount	
— Line 1	USD	20.00	USD	20.00	0.0000	USD	0.00	USD	0.00

CALCULATION BREAKDOWN | AUTHORITY MESSAGES | SYSTEM MESSAGES

Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%	Tax Amount	
Country: AUSTRALIA	Australia	Zero Rated Export	ZE	O				0.0000%	USD	0.00

Buyer Role:

SCENARIO DETAILS | RESULTS | XML

	Total Amount	Gross Amount	Effective%	Exempt Amount	Tax Amount
— Line 1	USD 22.00	USD 20.00	10.0000	USD 0.00	USD 2.00

CALCULATION BREAKDOWN | AUTHORITY MESSAGES | SYSTEM MESSAGES

Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%	Tax Amount
Country: SPAIN	Spain	Reduced Rated 2012.0104 Live sheep and goats. (IVA, Art. 91)	IM	O				10.0000%	USD 2.00

Explanation: The current rule logic supports the Low Value Import Duty only when the invoice currency code is EUR for Eurozone countries.

Test 5: Goods Transaction Type - Duty Does Not Apply

WORKBENCH ELEMENTS	VALUES
Transaction Type	Goods
Ship From	Australia
Ship To	Spain
Seller Registration	ABN 12 123 123 123
Currency Code	EUR
Invoice Gross Amount	80

Seller Role:

SCENARIO DETAILS | RESULTS | XML

	Total Amount		Gross Amount		Effective%		Exempt Amount		Tax Amount
— Line 1	EUR	20.00	EUR	20.00	0.0000	EUR	0.00	EUR	0.00

CALCULATION BREAKDOWN | AUTHORITY MESSAGES | SYSTEM MESSAGES

Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%		Tax Amount
Country: AUSTRALIA	Australia	Zero Rated Export	ZE	O				0.0000%	EUR	0.00

Buyer Role:

SCENARIO DETAILS | RESULTS | XML

	Total Amount		Gross Amount		Effective%		Exempt Amount		Tax Amount
— Line 1	EUR	22.00	EUR	20.00	10.0000	EUR	0.00	EUR	2.00

CALCULATION BREAKDOWN | AUTHORITY MESSAGES | SYSTEM MESSAGES

Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%		Tax Amount
Country: SPAIN	Spain	Reduced Rated 2012.0104 Live sheep and goats. (IVA, Art. 91)	IM	O				10.0000%	EUR	2.00

Explanation: The transaction type is Goods. The Low Value Import Duty applies only when the Low Value Goods transaction type is selected.

Test 6: Low Value Goods Import with IOSS Registration

WORKBENCH ELEMENTS	VALUES
Transaction Type	Low Value Goods
Ship From	Australia
Ship To	Spain
Seller Registration	ABN 12 123 123 123
Seller Registration (IOSS)	IM
Currency Code	EUR
Invoice Gross Amount	20

Seller Role:

SCENARIO DETAILS | RESULTS | XML

	Total Amount	Gross Amount	Effective%	Exempt Amount	Tax Amount
— Line 1	EUR 25.30	EUR 20.00	26.5000	EUR 0.00	EUR 5.30

CALCULATION BREAKDOWN | AUTHORITY MESSAGES | SYSTEM MESSAGES

Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%	Tax Amount
Country: AUSTRALIA	Australia	Zero Rated Export	ZE	O				0.0000%	EUR 0.00
Country: SPAIN	Spain Low Value Import Duty	Import Duty	CA				EUR 3.0000000000	0.0000%	EUR 3.00
Country: SPAIN	Spain	Reduced Rated 2012.16 Preparations of meat, of fish or of crustaceans, (IVA, Art. 91)	S	O				10.0000%	EUR 2.30

Buyer Role:

SCENARIO DETAILS | RESULTS | XML

	Total Amount		Gross Amount		Effective%		Exempt Amount		Tax Amount
— Line 1	EUR	25.30	EUR	20.00	26.5000	EUR	0.00	EUR	5.30

CALCULATION BREAKDOWN | AUTHORITY MESSAGES | SYSTEM MESSAGES

Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%		Tax Amount
Country: SPAIN	Spain Low Value Import Duty	Import Duty	CA				EUR 3.0000000000	0.0000%	EUR	3.00
Country: SPAIN	Spain	Reduced Rated 2012.16 Preparations of meat, of fish or of crustaceans, (IVA, Art. 91)	IM	O				10.0000%	EUR	2.30

Explanation: The transaction is a qualifying B2C low-value goods import into Spain. The seller's IOSS registration does not prevent application of the Low Value Import Duty. The EUR 3.00 import duty is included in the VAT taxable base.

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CONCLUSION

This guide describes the ONESOURCE Indirect Tax Determination functionality introduced to support the Low Value Import Duty for qualifying low-value goods imported into European Union Member States.

The functionality is delivered through new contributing authorities under the existing EU Member State authorities. These authorities are disabled by default and must be activated before they can apply to qualifying transactions.

When active, the relevant contributing authority applies a fixed EUR 3.00 duty to qualifying B2C low-value goods imports. Where applicable, this duty is included in the taxable base used to calculate VAT.

For additional questions, contact Customer Support.

Appendix A - Delivered Low Value Import Duty Authorities

The following table lists the Low Value Import Duty authorities included in the guide.

<table>
<tr><th>Authority Name</th><th>Product Group</th><th>Tax Admin Level</th><th>Effective Tax Level</th><th>Auth Type</th><th>Registration Mask</th></tr>
<tr><td>Austria Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^ATU\d{8}$|^AT U\d{8}$|^\d{2}\s\d{3}\/\d{4}$|^EU|^IM</td></tr>
<tr><td>Aegean Islands - Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^EL\d{9}$</td></tr>
<tr><td>Belgium Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^BE\d{10}$|^BE\s0\d{9}$|^BE\s1\d{9}$|^EU|^IM</td></tr>
<tr><td>Bulgaria Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^\d{9,10}$|^BG\d{9,10}$|^EU|^IM</td></tr>
<tr><td>Croatia Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^(HR)?\d{11}$|^EU|^IM</td></tr>
<tr><td>Cyprus Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^CY\d{8}[A-Z]$|^EU|^IM</td></tr>
<tr><td>Czech Republic Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^CZ\d{8}$|^CZ\d{9}$|^CZ\d{10}$|^EU|^IM</td></tr>
<tr><td>Denmark Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^(DK)?\d{8}$|^EU|^IM</td></tr>
<tr><td>Estonia Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^EE\d{9}$|^EU|^IM</td></tr>
<tr><td>Finland Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^(FI)?\d{8}$|^EU|^IM</td></tr>
<tr><td>France Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^FR[A-Z0-9]{2}\d{9}$|^\d{9}$|^\d{14}$|^EU|^IM</td></tr>
<tr><td>Germany Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^\d{2}/\d{3}/\d{5}$|^\d{3}/\d{3}/\d{5}$|^DE\d{9}$|^\d{10}$|^\d{11}$|^\d{13}$|^EU|^IM</td></tr>
<tr><td>Greece Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^EL\d{9}$|^EU|^IM</td></tr>
<tr><td>Hungary Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^HU\d{8}$|^\d{8}-\d-\d{2}$|^EU|^IM</td></tr>
<tr><td>Ireland Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^IE\d{7}[A-Z]{1,2}$|^IE\d[A-Z]\d{5}[A-Z]$|^IE\d\W\d{5}[A-Z]$|^EU|^IM</td></tr>
<tr><td>Italy Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^(IT)?\d{11}$|^EU|^IM</td></tr>
<tr><td>Latvia Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^LV\d{11}$|^LV\s\d{4}\s\d{3}\s\d{4}$|^EU|^IM</td></tr>
<tr><td>Lithuania Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^LT\d{9}$|^LT\d{12}$|^LT\d{4}\s\d{3}\s\d{2}$|^EU|^IM</td></tr>
<tr><td>Luxembourg Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^LU\d{8}$|^EU|^IM</td></tr>
<tr><td>Malta Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^(MT)?\d{8}$|^EU|^IM</td></tr>
<tr><td>Netherlands Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^NL\d{9}B\d{2}$|^EU|^IM</td></tr>
<tr><td>Romania Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^RO\d{2,10}$|^EU|^IM</td></tr>
<tr><td>Portugal Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^PT\d{9}$|^EU|^IM</td></tr>
<tr><td>Portugal Autonomous Regions - Azores Low Value Import Duty</td><td>Harmonized</td><td>Country</td><td>Country</td><td>FEE</td><td>^PT\d{9}$|^EU|^IM</td></tr>
</table>

Authority Name	Product Group	Tax Admin Level	Effective Tax Level	Auth Type	Registration Mask
Portugal Autonomous Regions - Madeira Low Value Import Duty	Harmonized	Country	Country	FEE	^PT\d{9}$|^EU|^IM
Poland Low Value Import Duty	Harmonized	Country	Country	FEE	^(PL)?\s?\d{10}$\|^(PL)?\s?\d{3}-\d{2}-\d{2}-\d{3}$|^(PL)?\s?\d{3}-\d{3}-\d{2}-\d{2}$|^EU|^IM
Slovakia Low Value Import Duty	Harmonized	Country	Country	FEE	^SK\d{10}$\|^SK\d{9}$|^EU|^IM
Slovenia Low Value Import Duty	Harmonized	Country	Country	FEE	^SI\d{8}$|^EU|^IM
Spain Low Value Import Duty	Harmonized	Country	Country	FEE	^(ES)?[A-Z0-9]\d{7}[A-Z0-9]$|^EU|^IM
Sweden Low Value Import Duty	Harmonized	Country	Country	FEE	^SE\d{12}$|^EU|^IM