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SMALL PARCEL TAX: A NATIONAL MEASURE ALREADY BEING CIRCUMVENTED

On March 1, 2026, France took a decisive step by introducing a €2 tax per item on small parcels imported from non-European Union countries. The stated objective was to curb the surge in flows from international e-commerce platforms and restore a degree of fair competition. But barely in force, the measure has already revealed its limitations. On the ground, flows have not stopped—they have shifted.

Major platforms, highly experienced in logistical arbitrage, quickly adapted their models. Instead of routing goods directly into France, they now favor alternative entry points in Europe, particularly Belgium and the Netherlands. Once cleared through customs in these countries, parcels can then circulate freely into the French market.

The result: a sharp drop in air arrivals into France, but no real slowdown in consumption volumes.

This phenomenon is far from anecdotal. It highlights a well-known reality for international trade professionals: when a constraint is purely national, it is inherently bypassable. Logistics always adjusts faster than regulation. What is at stake here goes far beyond small parcels alone. It is a textbook case illustrating the limits of fragmented regulation within a single market.

In the absence of immediate European harmonization, each isolated measure creates side effects: shifts in trade flows, loss of local activity (particularly in air freight), and increasing complexity in supply chains.

For customs and supply chain stakeholders, this calls for heightened vigilance.

First, in understanding new import patterns. The customs entry point no longer necessarily corresponds to the country of consumption. This has direct implications for VAT management, reporting obligations, and controls.

Second, in managing associated risks. These rapid reorganizations can create grey areas: misclassification, undervaluation, or incorrect application of tax regimes.

Finally, this situation confirms a broader trend: the battle over e-commerce flows has become a constant race for adaptation. Platforms continuously optimize, governments adjust their frameworks... and operators must keep pace.

What comes next is already known.

From July 2026, a flat-rate European duty of €3 per item is set to come into force. This will be followed by a broader application of taxation across the European Union by the end of the year. This time, the approach will be harder to circumvent, as it will apply uniformly across the entire EU territory.

But here again, there is no illusion: even a harmonized rule does not eliminate optimization strategies—it simply shifts them.

STRAIT OF HORMUZ: A NARROW PASSAGE, A GLOBAL LEVER

On a map, the Strait of Hormuz looks like a simple gap between two landmasses. In reality, it is a vital artery for the global economy. Every day, a significant share of the world's oil and gas passes through it. And today, this maritime corridor has become a major zone of tension.

The question "who owns the Strait of Hormuz?" calls for a nuanced answer.

Geographically, it lies between Iran to the north and Oman to the south. Legally, it is not "owned" by any single state. International law governs its use and guarantees a key principle: the right of transit passage. In simple terms, even in times of tension, ships—both commercial and military—are supposed to move freely.

On paper, the rule is clear. At sea, it's another story.

In recent weeks, the strait has turned into a stage for strategic pressure. Iran is not necessarily seeking to officially close the passage. Instead, it is playing a more subtle—and more effective—game: creating uncertainty. Targeted attacks, threats, military presence... it is enough to make the route risky in order to slow down, reroute, or deter flows.
In maritime transport, the perception of risk matters just as much as the risk itself. A shipowner does not need to see vessels attacked to alter course. One damaged hull is enough to trigger a full reconfiguration of supply chains.

That is where the Strait of Hormuz becomes a true geopolitical lever.

A complete blockade would be an extreme move, with immediate global consequences. But even partial disruption is enough to generate significant effects. Energy prices react instantly. Insurers adjust their terms. Transit times increase. And the entire global supply chain absorbs the shock.

Naval mining perfectly illustrates this dynamic. It is relatively low-cost, difficult to detect, and requires long and complex clearance operations. Above all, it creates a constant sense of doubt. Sailing becomes a calculated decision—almost a gamble.

In response, Western powers attempt to secure the area. But their capabilities are not unlimited. Clearing mines, escorting convoys, maintaining a deterrent presence—**all of this takes time, mobilizes resources, and never guarantees zero risk.**

For companies, this may seem like a distant issue. It is not.

The Strait of Hormuz is a stark reminder of a frequently underestimated reality: some logistics routes are critical points of vulnerability. When a chokepoint falters, the entire chain is affected.

Understanding these dependencies, anticipating scenarios, and integrating geopolitical risk into supply chain decisions is no longer a matter reserved for governments. It has become an operational priority.

Because, ultimately, the Strait of Hormuz is not just a question of territory.
It is a question of flow. And today, that flow is under pressure.

LILLE SELECTED TO HOST THE EUCA HEADQUARTERS

On March 25, 2026, the EU Council and the European Parliament designated Lille to host the headquarters of the European Union Customs Authority (EUCA). The capital of the Hauts-de-France region prevailed over eight competitors — including Liège, Rome and The Hague — thanks to a three-year bid, a €50 million investment and a logistics positioning at the heart of European trade flows. A decision that marks a concrete milestone in the transformation of customs across the 27 member states.

The Lille European Metropolis will host the headquarters of the future European Union Customs Authority. The decision was made on Wednesday, March 25, by representatives of the member states and Members of the European Parliament, at the end of a selection process launched in late 2025.
The 9 competing candidacies covered a wide geographical range: Liège (Belgium), Zagreb (Croatia), Lille (France), Rome (Italy), The Hague (Netherlands), Warsaw (Poland), Porto (Portugal), Bucharest (Romania) and Malaga (Spain).

France prevailed thanks to a bid assessed as strong across all criteria: a €50 million financial package, a ready-to-use building at Euralille from 2026, and direct rail connections to Brussels, Paris, London and Charles-de-Gaulle airport.

One argument also carried significant weight: the presence of the Jacques-Delors European School in Marcq-en-Barœul, able to accommodate over a hundred children of future EUCA staff. During France's 2017 bid for the European Medicines Agency, its absence had proven fatal. This time, the territory was ready.

The EUCA is not just another agency. It is the backbone of the customs reform launched by the European Commission in 2023: centralising import data, detecting fraud in real time, harmonising controls and coordinating national customs authorities across the 27 member states.

Its mission: to modernise and align European customs tools through a common Data Hub, regulate e-commerce, strengthen anti-fraud efforts and coordinate customs cooperation across the entire EU territory.
The EUCA will not replace national customs authorities — it will support them with shared standards and pooled analytical capabilities. A profound shift in approach: moving from 27 fragmented systems to a coordinated framework capable of tracking increasingly globalised and complex supply chains.

Situated at the crossroads of exchanges between the EU, the UK and the major northern ports — Antwerp, Rotterdam, Dunkirk — Lille is Europe's natural logistics hub. Just 35 minutes from Brussels by train, less than an hour from Paris-CDG and Brussels-Zaventem airports, the metropolis offers rare accessibility for an institution set to work daily with European institutions and the World Customs Organization.
The bid had been championed by Pascal Lamy, former Director-General of the WTO and European Commissioner for Trade — a strong signal of the political seriousness behind France's approach from the outset.

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GENERALISATION OF THE MANDATORY LOGISTICS ENVELOPE (ELO)

As of April 20, 2026, the Mandatory Logistics Envelope (ELO) will be rolled out for all flows between the EU and the United Kingdom via the smart border. Each shipment will now have to be linked to a single ELO, consolidating loading data, customs references, and safety and security formalities.

This development aims to improve data matching reliability and streamline border crossings. In the absence of a valid ELO, operators may face boarding refusals or shipment blockages. To support this transition, the French Customs Authority (DGDDI) is providing guidance materials to help anticipate operational impacts.

Source: DGDDI – COMINT 1 Office, communication on the generalisation of ELO (2026).

TARIFF SUSPENSIONS: DEADLINE FOR EXTENSION REQUESTS

The COMINT 3 office of the DGDDI has published the list of tariff suspensions automatically extended, as well as those that may be removed as of January 1, 2027. Operators using a suspension listed on the “red list” (not automatically renewed) may request its extension by submitting a renewal application form before April 6, 2026. Requests must be sent to the Tariff and Trade Policy Office (dg-comint3-suspensions@douane.finances.gouv.fr).

For chemical substances, it is mandatory to provide the REACH registration number and include a technical datasheet specifying the product’s purity and CAS number.

TPC & DELTA IE: MAINTAINING PRACTICES FOR LOW-VALUE SHIPMENTS

The COMINT 1 office of the DGDDI published a notice on March 13, 2026, outlining the conditions for accessing DELTA IE following the entry into force of the Small Parcels Tax (TPC) on March 1, 2026. The objective is to preserve system stability in the face of a potential surge of flows shifting from DELTA H7 to “H1” type declarations.

The framework has therefore been adjusted to allow low-value shipments already processed in DELTA IE prior to the TPC to continue using their usual procedures. This measure aims to prevent system congestion and ensure business continuity.

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TARIFF QUOTAS: ALLOCATION INTERRUPTIONS IN 2026

The European Commission has published the 2026 calendar of public holidays during which its services will be closed, resulting in a suspension of tariff quota allocations. During these periods, no quota allocation will be processed, in accordance with Article 49 of Regulation (EU) 2015/2447. Operators are therefore advised to anticipate quota-related shipments to avoid any blockage during duty clearance. Poor planning may lead to delays or increased import costs.

Source: DGDDI – Information notice on European Commission closure days (2026).

TARIFF SUSPENSIONS: DEADLINE FOR EXTENSION REQUESTS

The Official Journal of the EU (OJ) of March 9, 2026 publishes Implementing Regulation (EU) 2026/507, granting Cabo Verde a temporary derogation from preferential rules of origin. This measure allows certain fishery products (HS headings 0304 and 1604), processed locally from non-originating fish, to benefit from preferential tariff treatment upon import into the EU.
The derogation is subject to specific annual quotas and applies from January 1, 2026 to December 31, 2027. This mechanism aims to support the local industry while ensuring secure trade flows with the European Union.

HUSKED RICE: IMPORT DUTY SET

The Official Journal of the EU (OJ) of March 6, 2026 publishes Implementing Regulation (EU) 2026/527, setting import duties for certain husked rice. As of March 6, 2026, the duty applicable to rice under CN code 1006 20 (excluding Basmati varieties covered by Regulation 2023/2835) is set at €30 per tonne.
This measure aims to regulate import flows within this specific segment of the agri-food market.