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YOUR CUSTOMS MONITORING

E-COMMERCE PLOT TWIST: THE FRENCH TAX GIVES WAY TO THE EUROPEAN FLAT RATE

The volume of small parcels crossing the borders of the European Union has doubled every year since 2022, with 80% of the flows coming from China. Faced with this surge of goods from e-commerce giants, the EU has decided to crack down to rebalance competition. But a few hours before the regulatory deadline, a last-minute plot twist shook things up. Initially, France was to combine its national tax of 2 euros introduced in March with the new European system. Finally, in a press release published on June 30, 2026, the French government announced the immediate suspension of its national tax in favor exclusively of the European customs duty that entered into force on July 1, 2026.

This change of course simplifies taxation but maintains strong pressure on cost prices. As of July 1, 2026, the customs duty exemption for shipments under 150 euros disappears in favor of a single Flat-Rate Customs Duty (DDF) of 3 euros. Contrary to initial plans, the French tax of 2 euros will not be added.

The calculation is thus modified: for a product purchased for 6 euros, only the 3 euros of the European flat-rate duty will be added, forming a new calculation base of 9 euros on which VAT will be applied. These duties will now be collected directly by the European Union, which will redistribute 25% to the Member State that carries out the customs clearance. This transitional mechanism of 3 euros will remain in force until July 2028, the arrival date of the Data Hub. However, it will be supplemented from November 1, 2026, by the introduction of a European management fee, the Union Handling Fee (UHF), and by the requirement of an alphanumeric product identification code (PID).

For operators, the application of this 3-euro flat rate requires strict compliance with the Distance Selling of Imported Goods (VADBI) regime. This system exclusively targets B2C where the seller is subject to VAT, where the buyer is a final consumer in the EU, and where the goods are located outside the Union at the time of the transaction.

B2B flows are therefore totally excluded and remain subject to the common external tariff via a standard H1 declaration. In the same way, non-commercial shipments between individuals (C2C) under 45 euros as well as promotional samples escape this flat rate. On the geographical side, logistical flows between mainland France and the overseas departments are exempt from these 3 euros, while direct imports from a third country to a DROM (Overseas Department or Region) are fully subject to it.

For declarants and indirect customs representatives who manage the IOSS single window, technical vigilance must be maximal under penalty of severe financial reassessments from the administration. The behavior of customs IT systems varies depending on the chosen form. In the context of a declaration via DELTA H7, the flat-rate duty of 3 euros applies globally per tariff nomenclature (HS6) without taking quantities into account.

Thus, a parcel containing two identical dresses will only generate the 3-euro tax once. On the other hand, if the operator validates their customs clearance via DELTA IE H1, the software will apply the flat rate to the item line regardless of the nomenclature, multiplying the tax by the quantity and doubling the bill for those same two garments.

This last-minute political reversal spectacularly illustrates the chronic unpredictability that plagues modern international trade. While ministries adjust their press releases on the eve of the deadline, it is the IT and logistics departments of companies that find themselves pulling all-nighters to urgently reprogram global billing chains. European politicians will no doubt congratulate themselves for having harmonized the rules of the game against the Asian giants. **In reality, customs officers and operators will mostly observe with irony the final consumer ordering a three-euro t-shirt, all while ignoring that they are about to pay exactly the same amount to the European Union for the privilege of seeing it cross the border.**

ÉVIAN G7: MAJOR STAKES DECODED

Twenty-three years after the 2003 G8 summit, Évian once again hosted the leaders of the major global economic powers from June 15 to 17, 2026. Around the table: the members of the G7 (France, Germany, Italy, the United Kingdom, the United States, Canada, and Japan), and the European Union (represented by the President of the Council and the President of the Commission). Behind the joint declarations, this summit primarily highlighted the profound geopolitical realignments at work.

The French presidency had set two ambitions: to strengthen international partnerships and to reduce global economic imbalances. An ambitious program in a context marked by trade tensions, technological rivalries, and the growing fragmentation of supply chains.
Among the major subjects, digital sovereignty emerged as one of the most sensitive issues. Europe continues to defend an approach based on data protection, platform regulation, and the development of autonomous technological capabilities.

Facing it, the United States favors a vision more geared towards innovation and the free movement of digital services. This divergence is not new, but it is intensifying as artificial intelligence, the cloud, and digital infrastructures become issues of economic and strategic power.

Another structuring subject: securing supply chains. Leaders adopted several commitments aimed at strengthening the resilience of critical raw material supplies, which are essential for the energy transition, electronics, and defense industries. Dependence on certain suppliers and the associated geopolitical risks remain at the heart of Western concerns.

The summit also revealed certain diplomatic fault lines. The absence of South Africa among the invited countries fueled debates on the representativeness of the G7 and the growing influence of geopolitical considerations in the composition of associated partners. At the same time, the reinforced presence of emerging powers such as India or Brazil reflects the G7 countries' desire to maintain a dialogue with key players from the "Global South".

Ultimately, the Évian G7 will have been less a summit of spectacular decisions than a revealer of tomorrow's major balances: technological competition, securing strategic flows, the search for new partnerships, and the affirmation of an increasingly multipolar global governance. For companies engaged in international trade, these orientations deserve special attention, as they foreshadow the future regulatory, commercial, and customs developments that will shape trade in the coming years.

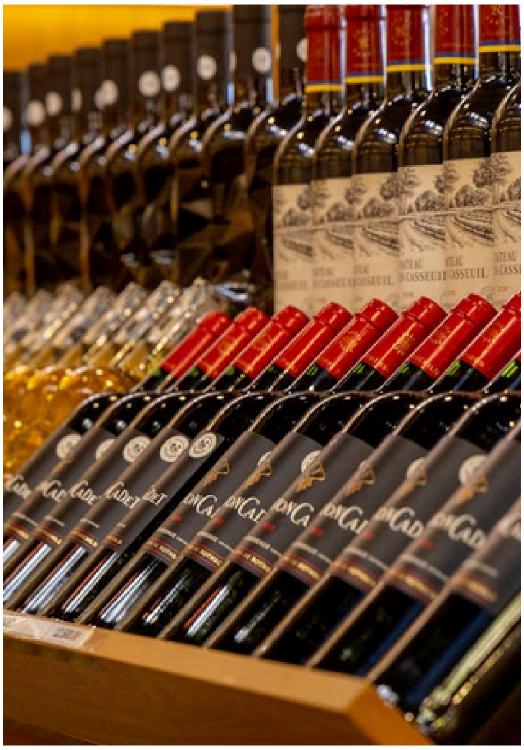
GAFA TAX VS. FRENCH WINES: CUSTOMS AT THE HEART OF A NEW TRANSATLANTIC ESCALATION

The specter of a trade war looms once again. In mid-June 2026, American President Donald Trump brandished a threat: the imposition of 100% customs duties on French wines. This blackmail primarily aims to force the immediate abandonment by Paris of its tax on digital services (GAFA Tax).

At the heart of this diplomatic storm is the tax... American administration, it is a discriminatory measure. In retaliation, Washington has chosen to strike where the French economy is historically most exposed internationally: its wine sector. This asymmetry of retaliation, where a dispute over intangible services translates into the customs blockage of physical goods, demonstrates once again how customs has become the preferred instrument of pressure in American foreign policy.

On the customs front, this measure imposes an immediate doubling of the customs value upon importation onto American soil. For French exporters shipping their bottles under the DDP (Delivered Duty Paid) Incoterm, where the seller assumes the entirety of customs clearance and the payment of taxes upon arrival, the financial impact is quite simply destructive.

Supply Chain directors find themselves forced to suspend their flows to recalculate the entirety of their landed duty-paid costs. This threat plunges the sector's players into a paralyzing uncertainty, especially since the American market constitutes the very first outlet in value for French wines.



Faced with the imminent arrival of this tariff shock, logistical agility becomes a matter of survival. Operators have no choice but to anticipate the eventual application of these duties by massively accelerating their shipments to build up precautionary stocks on American soil before the axe falls. This rush phenomenon brutally disrupts transatlantic maritime freight, causes container costs to skyrocket, and congests bonded warehouses in the United States. **In the longer term, if this sanction were to take hold permanently, the French wine sector would be forced to undergo a drastic diversification of its distribution strategy. It would then become imperative to redeploy trade flows toward Asia or emerging markets to bypass an American corridor that has become financially impracticable.**

YOUR CUSTOMS WATCH

TARIC CORRELATION TABLE - JULY 2026 UPDATE

The European Commission has published the mid-year TARIC correlation table, which lists all the nomenclature changes that occurred during the first half of 2026 (excluding modifications applicable on January 1, 2026).

This tool allows operators to quickly identify the creations, deletions, and replacements of TARIC codes, in order to update their customs repositories and secure their declarations.
The table is structured into two tabs:

- New Codes: lists the new TARIC codes that entered into force between January 2 and July 1, 2026, with their application date and the old codes they stem from.

- Old Codes: lists the codes deleted or partially replaced between January 1 and June 30, 2026, specifying their validity period as well as the new codes that replace them.

ENTRY INTO FORCE OF THE €3 CUSTOMS DUTY ON SMALL PARCELS

As of July 1, 2026, the European Union is implementing a flat-rate customs duty of €3 applicable to low-value shipments (≤ €150) imported from third countries. This measure harmonizes practices at the European level and puts an end to the duty exemption from which these parcels previously benefited.

Consequently, France is suspending its national tax on small parcels, introduced on March 1, 2026, on a transitional basis. The duties will now be collected by the European Union, which will remit 25% to the Member State in charge of customs clearance.

This reform aims to rebalance competition between extra-European e-commerce platforms and European businesses, while strengthening the control of imported flows.

A European management fee (Union Handling Fee) will complement the system from November 1, 2026, according to modalities that will be specified later.

Source: June 30, 2026 | French Government Press Release

YOUR CUSTOMS WATCH

GSP: ADOPTION OF THE NEW REGULATION APPLICABLE JANUARY 1, 2027

On June 18, 2026, the European Union adopted the new regulation relating to the Generalized Scheme of Preferences (GSP). Applicable from January 1, 2027, for a period of ten years, it modernizes the system while strengthening its social, environmental, and economic requirements.

The main changes are as follows:

- Reinforced GSP+: extension to 32 international conventions to be respected (including the Paris Agreement) and an obligation for candidate countries to present an implementation action plan.
- Relaxed criteria to facilitate access to GSP+ for countries leaving the LDC category.
- New grounds for preference suspension, particularly in the event of a failure in migration cooperation or the fight against forced labor.
- Reinforced protection for European industry, with an automatic safeguard mechanism for rice and a broadening of the criteria for assessing injury.
- Increased control, thanks to a new complaint mechanism and reinforced monitoring of the beneficiary countries' commitments.

RUSSIA: PROPOSAL FOR 21ST SANCTIONS PACKAGE

The European Commission has published an update to the FAQ regarding sanctions against Russia and presented its proposal for the 21st sanctions package, which aims to strengthen existing measures and further limit circumventions.

The main proposed measures relate to:

- Energy and the shadow fleet, with the addition of 30 vessels to the sanctions list, the extension of restrictions to bunkering vessels and certain critical infrastructures, as well as limitations on the sale of LNG carriers.
- The financial sector, by extending transaction bans to 31 additional Russian banks and 20 financial entities in third countries involved in circumventing sanctions.
- Trade, with, for the first time, restrictions targeting the fishing sector, including a ban on Russian cod imports.
- Individual measures, with a proposed entry ban into the EU for persons who have served in the Russian armed forces since the beginning of the conflict.