

Brussels, 10th November 2025

Subject: EEA position on the potential introduction of national e-commerce handling fees in the EU27

An EU-level handling fee for e-commerce consignments is scheduled to take effect in 2028, in conjunction with the EU Customs Data Hub for e-commerce, as part of the broader EU Customs reform. This timeline may be moved forward to November 2026 further to the Council's Partial General Approach on the proposed Union Customs Code and the establishment of the European Union Customs Authority. In this context, the [European Express Association \(EEA\)](#) has become aware of several national-level initiatives seeking to introduce such a fee unilaterally and ahead of the planned EU timeline. **While the EEA acknowledges the political and policy motivations behind these national measures, we remain concerned about the risks associated with their premature and uncoordinated implementation.** Such actions could fragment the Single Market and impose disproportionate burdens on express carriers and logistics service providers, potentially undermining the competitiveness and efficiency of the European e-commerce ecosystem.

While the introduction of national handling fees - with the current conditions planned to be implemented - is expected to place a disproportionate burden on express carriers and logistics service providers, it is important to recall that **the initial objective of the measure was to address broader market dynamics.** In particular, its design should more appropriately **reflect the role of digital platforms and consumer behavior in driving parcel volumes**, thereby ensuring a fair and balanced distribution of responsibilities across the e-commerce ecosystem.

We would like to respectfully raise the following points of concern:

1. Fragmentation vs. Harmonisation

The EEA would like to stress the need for a single, harmonised European handling fee, as flagged in the EEA's position paper dated on 7 July 2025. The introduction of national handling fees by individual Member States risks creating fragmentation in the Single Market, creating an uneven playing field and legal uncertainty - resulting in differing cost structures and compliance burdens across the EU. **This undermines the EU's objective of moving towards a single digital customs environment under the UCC reform and risks leading to market distortions and re-routing of goods flows.**

2. Predictability and Lead Times

The EEA's customers, particularly SMEs that depend on affordable and predictable cross-border trade, require stability in costs and procedures. **The short lead time between potential national regulation and implementation (mainly aimed at January 2026) does not provide sufficient time for businesses to adapt their systems, contracts, and pricing structures.** There is consequently a risk of significant financial impact due to the inability of express operators and logistic service providers to systematically collect the handling fee from customers, as well as potential damage to reputation and business resulting from the lack of time to establish the necessary processes and inform customers. Finally, if B2B transactions would be included in the handling fee concept, the purchasing cost of European companies, importing supplies from 3rd countries would increase and this would harm their competitiveness on the global market.

3. Operational and System Implications

Introducing a national handling fee will require significant IT adaptations for both customs and industry systems. To ensure uninterrupted flows, a detailed technical consultation process with industry stakeholders will be essential 12 months prior to any implementation. It should also be stressed that the express peak period takes place in the last quarter of the year, when it is extremely difficult to introduce any new requirements and processes, and where the potential for disruption is even higher given the volumes being handled. **Sufficient time must be allowed for implementation.**

4. Alternative Approaches

Rather than moving towards a temporary national handling fee, EEA would encourage the EU Member States to **work expeditiously towards a fully harmonized European solution**, where EEA members would be willing to participate in a pilot for testing a solution. In the meantime, cost recovery could be discussed through pragmatic and proportionate mechanisms that do not risk fragmentation or duplicate charges. In any event, it must be ensured that any temporary national compensatory measures remain proportionate, transparent and time-limited, avoiding market distortion.

5. Responsible Party

A major complexity lies in the fact that - **under current circumstances - the envisioned Union-wide handling fee cannot be effectively implemented due to the absence of a dedicated IT infrastructure.** In this context, it is highly problematic that express carriers and logistics service providers, who are presently the only actors capable of operationalizing the national measures, are being made solely responsible for its execution and financial impact.

The handling fee should normally already be known and charged to the consumer by the platform when purchasing the goods, and clearly visible at checkout for the consumers. **The proposals we have been made aware of move the whole process to the back end, so it becomes a charge imposed on the carrier and not the platform or consumer. This approach risks undermining the original intent of the initiative, which was to ensure a more equitable contribution from all relevant stakeholders, including digital platforms and end consumers.** We fully sympathize with the objective of improving compliance in the e-commerce sector. However, the current approach risks penalizing

those stakeholders who are already operating in full compliance, such as express carriers alongside consumers. **Furthermore, in the absence of a harmonized framework, there is a growing risk of customs clearance shopping, whereby operators may be incentivized to route shipments through Member States with more favorable conditions.** This could undermine the integrity of the Single Market and distort competition, contrary to the principles of EU integration.

6. VAT implications and IOSS

The EEA would like to underline that several critical aspects remain unresolved. These must be clarified to properly assess the feasibility and potential impact of the proposed national schemes. These include:

- The VAT treatment of the handling fee, particularly whether it should be included in the VAT base;
- The operational complexity of calculating VAT for IOSS consignments, especially given that the number of items per H7 declaration, and whether an H7 declaration will be used at all, is not known at the point of checkout;
- And the need to ensure full compliance with WTO and EU law, notably that any fee must not constitute a customs duty or a charge having equivalent effect, and must be strictly limited to the cost of the service provided.

To provide operators with the necessary legal certainty and predictability, we would welcome confirmation that the proposed measures have undergone a thorough assessment of their compatibility with WTO and EU law, and that appropriate safeguards are in place. The EEA reiterates that a harmonised EU approach is essential to ensure consistency, avoid market fragmentation, and uphold the principles of the Single Market.

Conclusion

The express industry remains committed to cooperating with EU Member States' authorities to ensure fair cost recovery while safeguarding the efficiency and competitiveness of cross-border trade. **We therefore respectfully urge the EU Member States to avoid unilateral national measures, and instead to focus efforts on achieving a robust and harmonized EU-wide handling fee solution.** We are confident that reaching a swift agreement at EU level on the collection of the fee and the revenue allocated will contribute to finalizing the EU solution as soon as possible. The EEA with its members stands ready to support this endeavour.

About the European Express Association

The European Express Association (EEA) represents the interests of the express industry in Europe. The express industry provides door-to-door transport and delivery of next-day or time-definite shipments, throughout Europe and the world. According to a 2020 Oxford Economics [study](#) on the impact of the express industry on the EU economy, the European express industry directly supported 330,000 jobs and an estimated 1.1 million indirect jobs in the EU in 2018, while generating €24 billion in tax revenues for EU Member States' governments that same year. EEA's EU Transparency Register number is 1894704851- 83.