

WooCommerce Guidance: EU €3 Customs Duty

Simple instructions for EAS WooCommerce merchants, applicable from 1 July 2026

Start here, the most important part

If you use EAS Full Landed Cost calculation on WooCommerce and you answer the EAS survey, no further WooCommerce checkout changes are needed for the €3 duty setting. EAS will apply your selected setting to your account. If you do not use EAS Full Landed Cost calculation, you need to use the EAS WooCommerce €3 duty setup tool and update your WooCommerce store manually.

1. What is changing?

From 1 July 2026, low-value B2C goods imported into the EU may be subject to a flat €3 customs duty. This applies to goods sent from outside the EU to EU consumers, including IOSS orders below €150.

The €3 duty is separate from IOSS VAT. IOSS remains the standard mechanism for VAT collection and smooth VAT clearance for eligible low-value EU orders. EAS continues to handle and safeguard IOSS VAT processing for your IOSS orders.

The €3 duty itself is handled through your delivery setup, your carrier, postal operator, logistics provider, or EAS DDP if you use it.

2. Important VAT update: no VAT on the €3 duty for IOSS orders

For IOSS orders

VAT is not charged on the €3 duty. This saves around €0.60 per product line compared with the earlier expected calculation.

For non-IOSS deliveries, VAT is still charged on the €3 duty. This means non-IOSS deliveries have around €0.60 additional VAT per product line, assuming a 20% VAT rate.

This document uses the updated IOSS logic. For IOSS orders, the €3 duty is separate from the VAT calculation.

3. The €3 duty is not simply per parcel

The duty is based on separate product lines, also called item types or tariff lines. In simple terms, different types of products can create more than one €3 duty in the same order.

Example order	Estimated €3 duty
5 identical T-shirts	€3, one product line
1 T-shirt and 1 watch	€6, two product lines
3 different product types	€9, three product lines

Important: The exact number of €3 duties depends on the product-line information used in customs clearance. Make sure your product descriptions, HS codes, country of origin, values and weights are correct.

4. What you need to do depends on your EAS setup

A. You use EAS Full Landed Cost calculation on WooCommerce

If you answered the survey we sent, EAS will apply your selected €3 duty setting to your account. You do not need to use the WooCommerce self-service setup tool and you do not need to manually change WooCommerce delivery fees or product prices for this purpose.

If you use EAS Full Landed Cost calculation and you do not answer the survey, we will keep your account on the default setting: do not calculate the €3 duty.

You should still confirm with your delivery provider how the €3 duty will be handled in practice, especially whether it is paid by you, invoiced to you, handled through EAS DDP, or charged to the customer on delivery.

Setting	Choose this if...	Checkout effect for IOSS orders
Option 1: Calculate and collect the €3 duty	The customer should pay the €3 duty at checkout. Use this if the duty is handled by you, your delivery provider, or EAS DDP after checkout.	VAT is calculated on goods and shipping only. The €3 duty is added to the checkout total.
Option 2: Do not collect the €3 duty at checkout	The customer may pay the €3 duty on delivery. This is normally used when the delivery provider collects the duty from the customer.	VAT is calculated on goods and shipping only. The €3 duty is not added to the checkout total.
Option 3: Do not calculate the €3 duty	You want to keep your current IOSS VAT checkout calculation unchanged, or you are not ready to choose another method. This is the default if you do not answer.	VAT is calculated as today. The €3 duty is not included in checkout.

Example for the three EAS Full Landed Cost options: product €100, shipping €20, one €3 duty, IOSS order, VAT 20%. Because this is an IOSS order, VAT is not charged on the €3 duty.

Option	VAT calculation	Duty collected	Checkout total
Option 1	$(€100 + €20) \times 20\% = €24$	€3	€147
Option 2	$(€100 + €20) \times 20\% = €24$	€0	€144
Option 3	$(€100 + €20) \times 20\% = €24$	€0	€144

B. You do not use EAS Full Landed Cost calculation on WooCommerce

If you do not use EAS Full Landed Cost calculation, EAS cannot automatically add the €3 duty to your WooCommerce checkout calculation. You need to decide how to handle the cost in your store.

- Use the EAS WooCommerce €3 duty setup tool. The easiest method for most WooCommerce merchants is to add the estimated €3 duty cost to EU delivery fees.
- If you use a country-specific or EU-specific pricing plugin, you may also add the cost to EU product prices instead.
- Do not create a fake VAT or tax rate for the €3 duty.

5. EAS recommendation: use courier deliveries where possible

Recommended by EAS

Where possible, EAS recommends using courier deliveries for EU orders. Couriers are the clearest option for avoiding the €3 duty being charged to the customer on delivery.

Courier companies such as DPD and DHL are expected to support the €3 duty across the whole EU. This usually gives merchants a more predictable setup than postal delivery, especially when selling to many EU countries.

Couriers may also be able to use centralised customs clearance. This can make the delivery flow cleaner, because the shipment can be cleared in one EU entry country and then delivered to the final customer without relying on each destination-country postal process.

6. Why postal channels may not be the best option

Postal €3 duty handling covers selected EU countries only. It does not cover the whole EU.

For countries not supported by the postal service, the customer is asked to pay the €3 duty on delivery if you continue using postal delivery for those countries.

This can create a worse customer experience, more support tickets, refused parcels and returns. Postal delivery may also require customs handling in the destination country, and some national customs processes can be slow.

If you choose postal, ask your postal operator exactly which EU countries are supported for the €3 duty. For unsupported countries, use a courier option, EAS DDP, customer payment on delivery, or pause those countries.

7. Choose how the €3 duty is handled in delivery

Delivery situation	What it means	Recommended action
Courier handles the €3 duty	Your courier, carrier or logistics provider handles the €3 duty and invoices you, or includes it in your logistics arrangement.	Recommended by EAS where possible. If you use EAS Full Landed Cost, choose the survey option that matches checkout collection. If you do not, use the WooCommerce tool to add the expected cost to EU delivery fees or prices.
Postal handles the €3 duty	Your postal operator supports the €3 duty for selected EU countries only.	Ask which EU countries are supported. For unsupported countries, use a courier, EAS DDP, customer payment on delivery, or pause those countries.
Customer pays on delivery	The delivery provider collects the €3 duty from the customer before or at delivery. This can increase complaints, refusals and returns.	For EAS Full Landed Cost, this normally matches Option 2. Make sure your checkout and delivery information clearly warns the customer.
EAS DDP	EAS DDP supports all EU countries for the €3 duty.	For EAS Full Landed Cost, use Option 1. The duty is collected at checkout and invoiced to you separately where applicable.

8. Practical instructions

If you use EAS Full Landed Cost calculation

1. Answer the survey sent by EAS and choose the option that matches how the €3 duty should be handled.
2. After answering the survey, no further WooCommerce checkout action is needed for the €3 duty setting.
3. Confirm with your delivery provider how the €3 duty will be handled operationally.
4. Use courier deliveries where possible if you want the most reliable EU-wide option.
5. If you use EAS DDP, choose Option 1.
6. Check your product data, HS codes, country of origin, values and weights.

If you do not use EAS Full Landed Cost calculation

1. Open the EAS WooCommerce €3 duty setup tool.
2. Choose whether the cost will be added to EU delivery fees or EU product prices.
3. For most WooCommerce stores, add the cost to EU delivery fees.
4. If you use product prices, first confirm that your pricing plugin supports EU-specific or country-specific pricing.
5. Test checkout using your most important EU destination countries.
6. Check customer-facing delivery wording so customers understand if they may be charged on delivery.

9. Suggested customer wording

If the €3 duty is included at checkout:

Suggested wording

VAT and applicable import charges are calculated at checkout. For EU orders, the €3 duty is handled through the selected delivery service where applicable.

If the customer may pay on delivery:

Suggested wording

VAT is collected at checkout where applicable. From 1 July 2026, EU orders may also be subject to a €3 customs duty collected by the delivery provider before or at delivery.

If some countries are not supported:

Suggested wording

EU delivery is currently available only to countries where the €3 duty can be handled reliably. Delivery options may vary by destination country.

10. Checklist before 1 July 2026

- Confirm with your carrier, postal operator or logistics provider how the €3 duty will be handled.
- Use courier deliveries where possible, especially if you sell across the full EU.
- If you use EAS Full Landed Cost calculation, answer the EAS survey. After that, no further WooCommerce checkout action is needed for the €3 duty setting.
- If you do not use EAS Full Landed Cost calculation, use the EAS WooCommerce setup tool and update your WooCommerce settings manually.
- Check whether the duty is paid by you, handled through EAS DDP, or charged to the customer on delivery.
- Confirm exactly which EU countries are supported if you use postal delivery.
- Update customer-facing delivery information if the customer may pay the duty on delivery.
- Review product descriptions, HS codes, country of origin, product values and weights.
- Test EU checkout after any changes.

11. Checklist after 1 July 2026

- Review carrier, postal or EAS DDP invoices and check that the €3 duty is applied as expected.
- Monitor customer complaints, parcel refusals and delivery failures.

- Check whether your postal operator or carrier changes country coverage.
- Review WooCommerce, plugin and EAS updates if new checkout options become available.
- Update your checkout or delivery wording if customers are confused.

12. Simple summary

Question	Answer
Does IOSS cover the €3 duty?	No. IOSS covers VAT. The €3 duty is separate and is handled through your delivery setup.
Does VAT apply on the €3 duty for IOSS orders?	No. For IOSS orders, VAT is not charged on the €3 duty. This saves around €0.60 per product line.
Does VAT apply on the €3 duty for non-IOSS deliveries?	Yes. Non-IOSS deliveries have around €0.60 additional VAT per product line, assuming a 20% VAT rate.
Do EAS Full Landed Cost customers need to change WooCommerce manually?	No, not after answering the EAS survey. EAS will apply the selected setting automatically.
What if an EAS Full Landed Cost customer does not answer the survey?	EAS will keep the default setting: do not calculate the €3 duty.
What should other WooCommerce customers do?	Use the EAS WooCommerce setup tool and update WooCommerce manually.
What delivery method does EAS recommend?	Use courier deliveries where possible, because they are the clearest option for full EU coverage.
Why can postal be problematic?	Postal €3 duty handling covers selected EU countries only. In unsupported countries, the customer pays the €3 duty on delivery if you use postal.
When should a customer pay on delivery?	Only if your delivery provider will collect the €3 duty from the customer. This can lower customer experience and increase delivery failures.

Document version: updated customer guidance, June 2026.