Eastern Journal of European Studies
DOI: 10.47743/EJES-2026-0112 • JUNE 2026 • VOLUME 17, ISSUE 1

National handling fees in Romania, Italy, and France: challenges to the functioning of the EU customs union and the common commercial policy

Emanoil-Corneliu Mogîrzan ✉
Alexandru Ioan Cuza University of Iasi, Romania

Abstract: This article examines the legality under EU law of national handling fees introduced by Romania, Italy and France in response to the growth of low-value consignments imported directly from third countries, especially China. Using a doctrinal and comparative approach, it argues that these fees qualify as prohibited charges having equivalent effect to customs duties, thereby infringing EU rules governing the customs union and the common commercial policy, areas that fall within the Union's exclusive competence. It further shows that the Romanian regime raises a distinct and underexplored problem: obligations and sanctions imposed on postal operators to secure the collection of an unlawful charge are themselves contrary to law, as measures having equivalent effect to quantitative restrictions affecting third-country goods. The article concludes that any handling fee reflecting the actual administrative costs should, in principle, be designed at Union rather than Member State level.

Keywords: charges having equivalent effect, measures having equivalent effect, EU customs union, common commercial policy, low-value imports from third countries

Introduction

Facilitated by the former customs duty relief, the "explosive growth" of low-value consignments imported directly from third countries, especially from China, has placed mounting pressure on the EU customs union and on national authorities (Guvernul României, 2025, pp. 17-18). The phenomenon has generated concerns relating to fair competition, customs capacity, consumer safety, and product compliance (European Commission, 2023a; European Parliament, 2025b). In response, both EU institutions and several Member States (MSs) have considered or adopted measures, of which this article examines the fiscal ones – customs duties and handling fees – together with closely related national formalities introduced to secure their collection. Although similar measures were discussed in several Member States, only three – Romania, Italy and France – ultimately adopted national handling fees.

✉ Faculty of Law, Alexandru Ioan Cuza University of Iasi, Romania; e-mail: emanoil.mogirzan@uaic.ro

HOW TO CITE: Mogîrzan, E.-C. (2026). National handling fees in Romania, Italy, and France: challenges to the functioning of the EU customs union and the common commercial policy. *Eastern Journal of European Studies, 17*(01), 281-304. https://doi.org/10.47743/ejes-2026-0112

Although charges having equivalent effect to customs duties (CHEEs) and measures having equivalent effect to quantitative restrictions (MEQRs) are well established concepts in intra-EU trade (Case C-24/68, *Commission v Italy [Statistical levy]*; Case 8/74, *Dassonville*), their application to recent national handling fees affecting imports from third countries raises important doctrinal questions. The European Court of Justice (ECJ) has made clear that MSs may not unilaterally impose charges on direct imports from third countries, since this would undermine the unicity[1] of the Union customs territory and the uniformity of the common commercial policy (Case C-125/94, *Aprile*, para. 34). The measures adopted in Romania, Italy and France therefore provide a useful basis for reassessing the limits imposed by EU law on unilateral national responses in this field.

This article addresses three questions. First, whether the handling fees introduced by Romania, Italy and France qualify as prohibited CHEEs, an issue rendered novel by the recent emergence of such national charges. Secondly, whether obligations and sanctions linked to their collection, particularly those imposed by Romania on postal operators, are likewise incompatible with EU law, a question that has not been fully examined in the existing literature. Thirdly, how the distinction between direct third-country imports and third-country goods already in free circulation within the Union affects that assessment.

The central argument is that these fees are, in principle, prohibited CHEEs: unilateral pecuniary charges triggered by importation and not justified as genuine consideration for services rendered (Van Cleynenbreugel, 2023, pp. 128–129). More fundamentally, they amount to unlawful national attempts to shift onto private actors the administrative costs generated by the Union's external border regime, in a field governed by the Common Customs Tariff and the Union's exclusive competence in the common commercial policy. The article further argues that ancillary burdens imposed on private actors and designed to secure the collection of an unlawful charge themselves infringe EU law. The legal objection is therefore directed primarily at the unilateral national character of such measures. By contrast, the article accepts, in principle, the idea of a cost-reflective handling fee decided at EU level. Accordingly, while the European Parliament was right to oppose unilateral national fees, a broader concern about the compatibility of an EU handling fee with World Trade Organization (WTO) rules appears naïve in the light of the practice of international law and relevant ECJ case-law.

---

[1] *Unicity*, as it appears in the ECJ's English-language version of the relevant passage in *Aprile*, is not commonly used in English. Since French is the Court's language of deliberation, it is noteworthy that the French version of the same passage employs *unicité*, usually rendered in English as *uniqueness*, whereas Advocate General Sharpston, a native English speaker, citing that paragraph in *FENS* (Case C-305/17, para. 45), opted for *unity*. Although not synonyms, the two terms are closely related in this context, since the uniqueness of the customs union implies the need to preserve its unity. This article therefore retains both.

The article combines doctrinal and comparative objectives. It seeks, first, to clarify the legal classification of the national handling fees under EU law and, secondly, to compare the Romanian, Italian and French approaches. Methodologically, it adopts a qualitative doctrinal approach based on the interpretation of Treaty provisions, EU secondary legislation, soft law and ECJ case-law, complemented by a comparative analysis of the three national regimes on handling fees[2]. Section 1 sets out the doctrinal framework on CHEEs and MEQRs as applied to third-country goods. Section 2 examines the concerns generated by low-value imports and the responses adopted or proposed at EU and MS level. Section 3 assesses the legal classification of the Romanian, Italian and French handling fees, with particular attention to the obligations imposed on postal operators under Romanian law. Section 4 addresses the principal legal remedies available under EU law.

1. Charges having equivalent effect and measures having equivalent effect applied to goods imported from third countries

This section sets out the doctrinal framework by recalling the ECJ's classic definitions of charges having equivalent effect to customs duties (CHEEs) and measures having equivalent effect to quantitative restrictions (MEQRs) and by examining their application to goods imported from third countries, including the relationship between unlawful charges and ancillary national formalities.

1.1. Charges having equivalent effect applied to goods imported from third countries

Between MSs, CHEEs are prohibited by Article 30 TFEU. Without that prohibition, MSs could readily circumvent the ban on customs duties (Oliver & Martínez Navarro, 2023, p. 370), thereby reinstating internal protectionist barriers (Albert, 2022, p. 329). Because the Treaty does not define CHEEs, their core elements were progressively articulated by the ECJ (Tesauro, 2025, p. 15), and the notion has been interpreted broadly (Ispas, 2025, p. 225; Lenaerts et al., 2021, p. 162).

The classic definition – still relied upon – states that:

> Any pecuniary charge, however small and whatever its designation and mode of application, which is imposed unilaterally on goods by reason of the fact

[2] The comparative analysis does not extend to the obligations imposed on postal operators under Romanian law, because Italy and France did not adopt similar measures. In that respect, Romania's case is different: its legislation adds a separate set of obligations and sanctions, which raises additional issues of compatibility with EU law.

> that they cross a frontier, and which is not a customs duty in the strict sense (…), even if it is not imposed for the benefit of the State, is not discriminatory or protective in effect or if the product on which the charge is imposed is not in competition with any domestic product (Case C-24/68, *Commission v Italy [Statistical levy]*).

Two elements matter in particular for present purposes. First, the charge must be unilateral: it must stem from a national decision rather than a Union procedure (Joined Cases C-52 & C-55/65, *Germany v EEC Commission*). Secondly, the decisive criterion is the triggering by border crossing (Maitrot de la Motte, 2022, p. 92; Van Cleynenbreugel, 2023, p. 128). Labels and stated purposes are irrelevant for classification (Costea, 2016, p. 93; Deleanu, 2021, p. 80; Dobrilă, 2019, p. 152) – a point illustrated by the 2025 national handling fees (variously framed as a "contribution", a "logistics tax", or an "import tax").

The prohibition of CHEEs is "absolute" (Blin, 2022, p. 172; Van Cleynenbreugel, 2023, p. 129). Nevertheless, two categories fall outside the material scope of Article 30 TFEU (not as derogations, but because they are not CHEEs): (a) genuine consideration for a service actually rendered to the trader, and (b) charges covering inspections required by EU law. Both must be construed narrowly (Morano-Foadi & Neller, 2020, p. 520).

Third-country goods are likewise protected, but two situations must be distinguished.

First, where customs formalities have been completed in the MS of entry and the goods are in free circulation under Article 29 TFEU, they are assimilated to Union goods under Article 28(2) TFEU. Any subsequent movement to another MS may not be burdened by a CHEE by reason of that intra-EU movement (Picod, 2023).

Secondly, where goods are imported directly from a third country, a further distinction must be drawn (Opinion of Advocate General Colomer in Case C-125/94, *Aprile*, para. 42).

On the one hand, several third countries enjoy special relationships with the European Union through cooperation, association or trade agreements, complemented by EU regulations and directives that prohibit CHEEs (Picod, 2023). For present purposes, Turkey is particularly relevant, given the competitive position of the Turkish e-commerce platform Trendyol. Under the EU–Turkey customs union, Article 4 of Decision No 1/95 abolishes customs duties on imports or exports and CHEEs, while Article 66 requires provisions of that decision corresponding to Treaty provisions to be interpreted in conformity with the ECJ's case-law. The Court has therefore interpreted Article 4 by reference to its settled case-law on Article 30 TFEU (Case C-65/16, *Istanbul Lojistik*, paras. 38 and 44).

Other international agreements to which the EU is a party likewise prohibit CHEEs, without referring to Article 30 TFEU. Even so, Member States may not unilaterally levy entry charges. In *Aprile*, the ECJ grounded that prohibition not in

Article 30 TFEU, but in "the unicity of the Community customs territory and the uniformity of the common commercial policy", which "would be seriously undermined if the Member States were authorized unilaterally to impose" such charges (Case C-125/94, *Aprile*, para. 34; see also Case C-173/05, *Commission v Italy*, para. 30). Accordingly, only the EU may decide to introduce[3] or amend "duties and taxes payable on products from those countries" (Case C-125/94, *Aprile*, para. 36).

On the other hand, some third countries have not concluded any agreement containing such a prohibition in respect of goods not governed by a common organisation of agricultural markets. However, Advocate General Ruiz-Jarabo Colomer argues in his Opinion in *Aprile* (Case C-125/94, paras. 45–56) that the principle of uniformity of the common commercial and tariff policy likewise precludes Member States from unilaterally imposing charges having equivalent effect to customs duties in that situation. Similarly, Eeckhout (2011, p. 451) argues that there is no reason to interpret the notion of CHEE narrowly. Indeed, in *FENS* (Case C-305/17), the ECJ held that, given the Union's exclusive competence in the fields of the customs union and the common commercial policy, Member States "do not have any power allowing them unilaterally to introduce charges having an effect equivalent to customs duties" on exports to third countries (*FENS*, paras. 49–51). Although *FENS* concerned exports, the same solution should apply to CHEEs imposed on imports from third countries, because the underlying rationale is the same.

Finally, a point that will be significant for the analysis of the Romanian regime is the ECJ's explicit linkage between unlawful formalities and unlawful fees: where a national import formality constitutes an unlawful MEQR under Article 34 TFEU, a fee levied for that formality is itself unlawful as a CHEE (Case C-50/85, *Schloh*, para. 22). Although *Schloh* concerned intra-EU imports, its logic should extend to imports from third countries.

1.2. Measures having equivalent effect applied to goods imported from third countries

Article 34 TFEU prohibits "quantitative restrictions on imports and all measures having equivalent effect between Member States". In the well-known "Dassonville formula", the ECJ defined the measures having effect equivalent to quantitative restrictions (MEQRs) broadly as "all trading rules enacted by MSs which are capable of hindering, directly or indirectly, actually or potentially, intra-Community trade" (Case C-8/74, *Dassonville*). Although this formulation referred to "trading rules", subsequent case-law extended Article 34 TFEU beyond the measures formally regulating trade (Chalmers et al., 2024, p. 672).

MSs may invoke Article 36 TFEU derogations, "on grounds of public morality, public policy or public security; the protection of health and life of humans,

[3] The planned EU handling fee provides a clear example in this regard (see Section 2.2).

animals or plants; the protection of national treasures possessing artistic, historic or archaeological value; or the protection of industrial and commercial property”. Their margin of manoeuvre remains limited: Article 36 adds that “[s]uch prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between Member States”. The ECJ requires compliance with the principle of proportionality (Lenaerts et al., 2021, p. 171).

As noted in Section 1.1, third-country goods in free circulation enjoy equality of treatment under Article 28(2) TFEU, although their full assimilation depends on harmonisation of import conditions (Schütze, 2019, p. 207; Vogel, 2020, p. 34). For the later assessment of the Romanian scheme, this article argues that where a national formality is ancillary to the collection of an unlawful CHEE, the ancillary measure is itself incompatible with EU law.

For direct imports from third countries, Article 34 TFEU does not apply, because it governs restrictions between MSs. That does not imply MS autonomy, however: the field falls within Article 207 TFEU (common commercial policy), an area of exclusive Union competence.

Within that external-trade framework, Regulation (EU) 2015/478 enshrines the principle of freedom of imports and, correspondingly, the prohibition of quantitative restrictions (Article 1(2)), while allowing exceptional restrictions (Thillier, 2008, No. 65) through an EU-centred information and consultation procedure that may culminate in Commission (not unilateral national) action. Article 24(2)(a) permits MSs to impose prohibitions, quantitative restrictions or surveillance measures on grounds corresponding to those listed in Article 36 TFEU. Although the Regulation omits Article 36’s express reference to “arbitrary discrimination” and “disguised restrictions”, national measures must still be non-arbitrary. MSs must inform the Commission in advance, or – in exceptional circumstances – notify it immediately after adoption.

MEQR-type restrictions affecting third-country imports are not forbidden as such (Barnard & Leinarte, 2022, pp. 108, 115, referring to EU-United Kingdom post-Brexit trade relations). Nevertheless, such measures are unlawful where they encroach upon the Union’s exclusive competence or conflict with harmonised EU rules governing imports from third countries. E.g., Article 5 of Decision No 1/95 prohibits MEQRs in EU-Turkey trade relations. The meaning of MEQR is the same as in intra-EU trade. This follows from Article 66 of Decision No 1/95, referred to in Section 1.1, and more generally from the ECJ’s reasoning in *Orlandi* (Joined Cases 206/80, 207/80, 209/80 and 210/80). Although both Decision No 1/95 and the regulations at issue in Orlandi expressly prohibit MEQRs, ECJ’s definition may reasonably be treated as conceptually applicable even where no Union measure expressly lays down such a prohibition, including when a unilateral national formality is functionally linked to the levying of a CHEE prohibited under EU law.

2. Regulatory background: EU and member state responses to low-value direct imports from third countries

Under Articles 23-24 (now repealed) of Regulation (EC) No 1186/2009, “goods of negligible value” meant goods in a consignment not exceeding €150 and were admitted duty-free, save for alcohol, perfumes, tobacco. Although each consignment was individually of negligible value, the aggregate volume of such imports was capable of generating significant challenges within a relatively short period.

This section reviews how the EU institutions and several MS have sought to address these challenges.

2.1. Why do low-value postal consignments from third countries raise concerns?

Chinese-based platforms Temu, Shein, and AliExpress have gained traction among European consumers, driven primarily by their unbeatable prices, while the duty relief has acted as a catalyst that further accelerated their expansion.

In recent years, EU institutions – the European Commission (2025a; 2023), the European Parliament (2025a; 2025b), and the Council of the European Union (2025a; b) – together with national authorities such as the Government of Romania (2025), the French National Assembly (Guibert & Vermorel-Marques, 2025), have increasingly drawn attention to the challenges associated with the sharp rise in small-parcel imports from third countries, particularly China. These concerns include impacts on the domestic economy and the environment, administrative-capacity constraints, vulnerabilities to fraud, and risks to “consumer rights and health and safety” (European Parliament, 2025b, Recital A), linked to poor product quality, inadequate compliance with safety standards, and manipulative commercial practices.

2.2. The response of the EU institutions

2.2.1. European Commission: proposals on removing exemptions and new revenue instruments

A Commission-commissioned expert report on the future of the customs union recommended abolishing the €150 customs duty exemption for low-value consignments (Wise Persons Group, 2022, p. 33). Emphasizing the unfair competition created by those imports for “legitimate business” and the “direct losses incurred by law-abiding businesses” (European Commission, 2023a), the Commission endorsed that recommendation (European Commission, 2023a; 2023b). In addition, it examined possible new revenue tools linked to e-commerce, including a levy on platform revenue (Tamma & Bounds, 2024), and stated in February 2025 its readiness to explore with the co-legislators a non-discriminatory handling fee (European Commission, 2025a, p. 7).

President Trump's decision to eliminate the *de minimis* exception for low-value shipments from China, and subsequently from the rest of the world, intensified the Commission's concern that even greater volumes of Chinese products could be diverted towards the EU. This contextual factor added to existing concerns and led the Commission to announce in May its intention to propose a €2 EU handling fee (Armangau, 2025). Considerable political pressure also came from France which advocated handling fees (*frais de gestion*) for parcels on grounds ranging from public health and counterfeiting risks to budgetary considerations (Arnaud, 2025; Reid, 2025).

2.2.1. European Parliament: support for removal of the derogation threshold; reservations concerning a new handling fee

In its resolution on product safety and regulatory compliance in e-commerce and non-EU imports, the European Parliament (2025b) stressed the need to implement short-term measures without delay and readily accepted the removal of the €150 threshold (para. 41). However, that measure falls within the Council's competence under Article 31 TFEU.

By contrast, the European Parliament received the proposal for a handling fee rather coolly. The wording of paragraph 50 is revealing, as the following excerpts show:

> [The Parliament] *acknowledges* [emphasis added] that the Commission has released a non-paper outlining the introduction of a non-discriminatory handling fee on e-commerce items, (…) with the aim of covering the increased supervisory costs of custom [sic] authorities (…); [The Parliament] *underlines* [emphasis added] that the proposal suggests a flat EUR 2 rate per item delivered directly to the customer.

The Parliament also called on MSs to "avoid unilateral fees to avoid a fragmentation of the customs union". In this respect, the Parliament's call appears well founded.

However, other aspects of its position merit critical consideration. In particular, the Parliament (a) urged the Commission "to conduct a proper evaluation"[4] of the proposal's compatibility with WTO obligations and (b) insisted "that this handling fee not be incurred by the consumer".

[4] "À évaluer correctement", in the French version.

(a) The concern regarding the conformity of the handling fee with the WTO agreements

The European Parliament did not address the temporary €3 EU customs duty, discussed in Section 2.2.3, because its resolution pre-dated that measure by several months. However, similar concerns regarding compatibility with WTO law could have been raised in relation to that duty. Accordingly, the Parliament's arguments concerning the handling fee are considered here in the light of both charges, even though any parliamentary view on the €3 customs duty would have had only political significance, since the Council is the decision-maker in this field and, at the time of writing, has already adopted the relevant regulation.

The emphasis on ensuring compliance with WTO rules is, in principle, commendable. Adhering to the rules remains important even in the present state of international (trade) law, which has been unsettled – if not undermined – by the erratic conduct of the United States during the second Trump administration.

However, the economic context should not be disregarded. European companies operate under stringent labour and safety standards, which increase production costs, whereas many competitors from China operate under less demanding conditions and benefit from significant state support (Tamma & Bounds, 2024).

Even if unfair competition is the primary justification for the new customs duty, the handling fee – beyond its stated objective – inevitably increases the cost of imports and thus contributes to alleviating competitive distortions. Accordingly, if the €3 customs duty is assumed to pursue a protective aim, the handling fee likewise produces a protective effect and may also mitigate some of the comparative disadvantages faced by EU undertakings.

Furthermore, any potential conflict between future EU measures introducing such a charge and WTO law would not be resolved in favour of WTO rules. EU case-law is clear in this respect: notwithstanding their binding nature, WTO provisions cannot generally be invoked before courts to challenge the validity of EU law (Blumann, 2023, pp. 784-785). The only two exceptions permitting challenges to the validity of EU measures are narrowly interpreted (Craig & De Burca, 2024, p. 451). In any event, they are irrelevant to the article's subject matter. Despite certain academic debates (Mendez, 2013, pp. 174-249), this principle is firmly settled, and it applies both in actions of annulment and in preliminary rulings procedures (Martucci, 2025, pp. 611-612). WTO agreements also cannot serve as a basis for the non-contractual liability of the EU (Cardon, 2021, p. 50).

The ECJ generally grounds this approach in the doctrine of direct effect. It considers that WTO norms do not satisfy the requirement of unconditionality, chiefly because the WTO framework allows substantial scope for negotiation between members, even where a breach has been established (Andriantsimbazovina, 2023, p. 804; Case C-149/96, *Portugal v Council*, paras. 36, 37, 39; Jacqué, 2023, p. 680).

However, the underlying rationale is predominantly political (Phelan, 2019, pp. 129-137; Uerpmann-Wittzack, 2010, p. 145). The ECJ has acknowledged that granting precedence to WTO rules could undermine the negotiating position of EU institutions vis-à-vis other WTO members (Case C-149/96, *Portugal v Council*, para. 46). It has also emphasised the lack of reciprocity, observing that courts in certain major trading partners – e.g., USA, Canada, Japan (Zipperle, 2017, p. 25) – do not recognise the direct effect of WTO law (Case C-149/96, *Portugal v Council*, paras. 43 and 45).

In addition, the political opposition of both MSs and the European Commission to allowing individuals to rely on WTO provisions before courts remains significant (Costa & Peers, 2023, p. 131; Cremona, 2021, p. 451).

Besides, as noted above, the ECJ's case-law does not exclude charges established at Union level in the relations with third countries.

(b) The requirement that the processing fee should not be borne by the consumer

The representatives of European citizens appear to be mindful of their voters' financial concerns. However, this position does not reflect economic reality. Even if the proponents of the fee emphasise that it will be borne by importers[5], there is no guarantee that economic operators will not pass the additional cost on to consumers. Nevertheless, this side effect should be regarded as an inherent consequence of the measure. By increasing the retail price of Chinese goods, the fee may contribute to safeguarding EU businesses and, indirectly, to the preservation of employment within the Union.

2.2.3. Council: transitional €3 customs duty and political agreement on a future €2 handling fee

In November 2025, the Council politically agreed to abolish the €150 threshold and, pending the EU customs data hub expected from 2028, introduced in December an interim "fixed customs duty of €3 on small parcels valued at less than €150 entering the EU" (Council of the EU, 2025a; 2025b). The duty applies "to each different item, according to their tariff headings, contained in a consignment" (Council of the EU, 2025b). Because the duty is charged once per tariff heading, parcels containing goods under multiple headings incur multiple charges.

The legislative follow-up was unusually swift: within two months, the Council adopted Regulation (EU) 2026/382, establishing the temporary duty applicable from 1 July 2026 to 1 July 2028. Article 2 sets a duty "per item" but does not expressly codify the tariff-classification nuance. The Council nonetheless indicated in a press

[5] Such as the then French Minister of the Budget declared in an interview (Arnaud, 2025).

release that the duty will be levied on each category of goods identified by tariff subheadings within a consignment (Council of the EU, 2026) – a clarification that would have been preferable in the legislative text.

In parallel, the Council endorsed a future €2 handling fee per consignment, expected to enter into force in November 2026 (European Commission, 2025b). Unlike the €3 customs duty – whose revenue follows the traditional allocation (EU budget 75% / national budgets 25%) (Berr, 2020) – the handling-fee proceeds should normally accrue to the MS of import (Asquith, 2025). At the time of writing, however, no EU legal act establishing that fee had been adopted. The earlier idea of taxing the revenue of e-commerce platforms appears to have fallen off the agenda (Asquith, 2025).

This article supports the idea of a EU handling fee, as one of the multiple EU instruments for addressing pernicious effects of the massive imports of goods originating mainly from China.

2.3. The approach of several member states: national handling fees

2.3.1. Romania

Romania was the first MS to legislate a "logistics fee" (Article XXII of Law No. 239/2025). Although initially scheduled to enter into force in November 2025, its implementation was delayed by constitutional review, and it ultimately entered into force on 1st January 2026 after the Constitutional Court upheld its constitutionality[6].

The fee amounts to 25 lei (€5) per parcel delivered in Romania where delivery begins outside the EU and the declared value is below €150, irrespective of the Member State in which the goods are released into free circulation. The measure therefore cannot be avoided by routing goods through another MS before entry into Romania; available data indicate no reduction in inflows (Marinescu, 2026). The Minister of Finance has presented the fee as protective of Romanian entrepreneurs (Florea, 2026).

Depending on the transaction, the liable person may be the supplier, the shipper, or the platform facilitating the sale. The fee is non-refundable even where the consumer returns the goods under the right of withdrawal. The law also imposes specific obligations on postal operators, examined separately below (see Section 3.2).

[6] The compatibility of Article XXII with EU law was not argued before the Constitutional Court, nor did the Court raise the issue of its own motion. Although Article 148 of the Constitution accords primacy to EU law over conflicting national legislation hierarchically inferior to the Constitution, the Court has in recent years generally shown reluctance to rely on EU norms in the exercise of constitutional review (Tănăsescu, 2022, p. 1354; Mogîrzan, 2025, pp. 103–105).

2.3.2. Italy

The 2026 Italian Budget Law introduced a €2 "contribution (…) to cover administrative costs linked to customs formalities for low-value consignments from third countries", expressly referring to compliance with EU customs and tax law (Article 1, paras. 126–128). The fee is collected by customs upon importation and is payable by the customs declarant and, in cases of indirect representation, also by the represented person (Circular Letter No. 37/2025 of the Customs and Monopolies Agency). Following necessary IT adjustments, a transitional arrangement was adopted (Circular Letter No. 1/2026).

Unlike the Romanian fee, the Italian contribution applies only to consignments released into free circulation in Italy. This encouraged diversion to other Member States, followed by onward transport to Italy, mainly by road (Ricozzi & Kazmin, 2026). Commentators link this development to losses for Italian logistics and airports, increased road-transport externalities, and lower-than-expected revenue (Mobili & Parente, 2026a; Ricozzi & Kazmin, 2026), alongside claims of longer delivery times (Bozzacchi, 2026).

Yet it is doubtful that any revenue shortfall would have materially affected the national budget. Nor is the claim of longer delivery times persuasive, since, absent the fee, consumers may face even longer delays caused by customs congestion. The measure instead appears to have reduced the workload of Italian customs while shifting pressure to other Member States.

Amid industry pressure (Bozzacchi, 2026; Mobili & Parente, 2026b) and purported technical constraints, Decree-Law No. 38 of 27 March 2026 postponed the application of the contribution until 30 June 2026. The fee was postponed – not repealed – although the timing may signal a possible retreat in anticipation of the EU-level €3 customs duty entering into force shortly thereafter.

2.3.3. France

After initially supporting a EU-level solution, France introduced a €2 tax on each item imported from a third country in a low-value consignment (Article 82 of the 2026 Budget Law). The French legal approach differs from the Romanian and Italian approaches in that it levies the charge per item within a low-value consignment, potentially making the cumulative burden per parcel significant. The taxable event is importation, and liability falls on the VAT taxable person to whom the importation is attributed. Consumers are therefore not formally liable, although the cost is likely to be passed on through prices (Confrère, 2026).

The fee applies from 1 March 2026 and is explicitly temporary: it is to be repealed upon the entry into force of an EU-level handling fee, and in any event by 31 December 2026. As anticipated, diversion through other Member States reportedly occurred, provoking criticism from the logistics sector (Boitel, 2026; Heuze, 2026; Dumeau, 2026).

2.3.4. Other member states

In the Netherlands, the Government announced in December 2025 its intention to propose a national handling fee, supported by a request from the Tweede Kamer (House of Representatives) (Heijnen, 2025). Because the Advisory Division of the Council of State raised concerns, the measure was postponed (Heijnen, 2026). In Belgium, a comparable proposal was ultimately abandoned in favour of awaiting the EU-level €3 customs duty (Bialas, 2025).

3. Legal classification of the Romanian, Italian and French handling fees

3.1. Handling fees as charges having equivalent effect

Although charges of this kind may sometimes be difficult to identify (Clergerie et al., 2020, p. 369), given the considerable creativity of national administrations, that difficulty does not arise here. Applying the analytical framework set out in Section 1.1, the charges introduced in Romania, Italy, and France fall squarely within the established definition of CHEEs: they are pecuniary charges, unilaterally imposed by MSs, and triggered by the crossing of a border by goods.

They remain prohibited even where they apply to goods originating in third countries, since they are incompatible with the uniqueness of the Union customs territory and the uniformity of the common commercial policy under EU law. The Italian legislature's assertion that the contribution complies with EU customs and tax law lacks legal support. Moreover, unlike the Italian and French fees, the Romanian fee also affects goods originating in third countries that are already in free circulation within the EU, contrary to Article 28(2) TFEU, read in conjunction with Article 29 TFEU.

Nor can these charges be characterised as consideration for a "service rendered" to traders. In carrying out customs formalities, national customs authorities do not provide any service to importers that could justify a specific pecuniary charge of this kind.

3.2. The Romanian regime: ancillary obligations and sanctions imposed on postal operators

The Romanian legislature did not merely introduce the charge; it also attached extensive obligations to postal operators. Pursuant to Article XXII(8)-(14) of Law No. 239/2025, "postal service providers" must declare to the tax authorities, within a prescribed deadline, the number of parcels processed and must identify, through their own traceability systems, those parcels falling within the scope of the charge. They are required to collect the fee directly from suppliers, to treat collection as a condition for providing their services, and to remit the sums collected to the State budget. In addition, they must declare the taxes collected within the prescribed time limit and keep, for five years, detailed records of taxed consignments, to be made available to the tax and/or customs authorities upon request. Failure to comply is generally sanctioned as an administrative offence punishable by an administrative fine, but one form of breach constitutes a criminal offence punishable by imprisonment or a criminal fine.

These legal obligations significantly complicate the activities of carriers of imported goods originating in third countries and therefore qualify as direct obstacles to importation (Simon, 2019, No. 52). The State treats postal operators as unpaid cashiers – and then stands ready to punish them!

This article argues that the Romanian provisions concerning postal operators give rise to two distinct categories of breach of EU law, both capable of qualifying as MEQRs: (a) the obligations imposed on postal operators themselves; and (b) the administrative and criminal sanctions attached to non-compliance.

(a) Obligations ancillary to an unlawful charge

If the handling fee itself is incompatible with EU law, the associated obligations – designed to secure and enforce the collection of an unlawful charge – are themselves incompatible with EU law. While EU case law addresses only the converse scenario, namely a pecuniary charge levied in connection with an unlawful import formality, its logic supports the conclusion that administrative formalities whose function is to secure the collection of a prohibited charge cannot be maintained.

In *Schloh* (Case 50/85), the ECJ held that a “fee collected in connection with a roadworthiness test which is contrary to the Treaty is by the same token contrary to the Treaty”. The Romanian regime presents a functionally analogous situation: the law establishes an administrative collection system ancillary to a charge that is unlawful as such.

The distinction between third-country goods already in free circulation and goods imported directly from third countries is drawn solely for doctrinal clarity. While the legal basis differs, both categories are protected under EU law against unjustified national burdens.

(b) Sanctions attached to unlawful restrictions

The sanctions imposed on postal operators are unlawful because they serve to enforce obligations that are themselves incompatible with EU law. ECJ case-law confirms that penalties ancillary to import restrictions cannot be separated from the illegality of the measures they support. In *Rivoira* (1979), the Court held that a "penalty attaching to a measure of restriction applied to the importation (…) is as incompatible with Community law as that restriction itself" (Case 179/78, *Rivoira*, para. 14). The same principle applies more generally: a penalty regime designed to secure compliance with national rules contrary to EU law is unlawful for that reason alone, without any separate assessment of non-discrimination or proportionality (Case C-13/01, *Safalero*, para. 45).

4. Legal remedies

First, the Commission may initiate infringement proceedings under Article 258 TFEU against the MSs concerned. Any interested party may submit a complaint to the Commission with a view to prompting such action. In the present case, the purpose of such a complaint would be less to notify the Commission of a previously unknown breach than to encourage it to act in relation to a matter that has already received wide national and international media coverage. In practice, however, the mechanism provided for in Article 258 TFEU presents certain drawbacks: the action for failure to fulfil obligations is marked by considerable "administrative and political complexity" (Smith, 2015, p. 351), and the procedure is inherently lengthy. Besides, the complainant does not become a party to the infringement proceedings and has no control over their course.

Secondly, as a consequence of the rights conferred by EU law, individuals may challenge national rules establishing a CHEE before national courts and seek repayment of sums unduly levied, subject to national procedural rules that comply with the principles of equivalence and effectiveness (Case 199/82, *San Giorgio*, para. 12). Under the *CILFIT* jurisprudence (Case 283/81), given the settled nature of the ECJ's case-law, a reference under Article 267 TFEU may be unnecessary even before a court of last resort of a MS in a straightforward repayment action. However, that also depends on the degree of national judges' familiarity with EU law[7].

As regards standing to seek repayment, a final consumer may in principle sue either the trader or the State (Joined Cases C-192/95 to C-218/95, *Comateb*, para. 24), although consumer litigation is unlikely in practice (Barnard, 2025, p. 50), given the associated costs. By contrast, well-resourced market actors, such as e-commerce platforms, may be better placed to litigate. In such actions, the MS may resist repayment only where it proves that the charge was passed on to others, that is, to

[7] A recent example is instructive. Without making a reference for a preliminary ruling, the French *Cour de cassation* held unlawful a national CHEE applied to goods imported directly from third countries (Cour de cassation, Commercial, Financial and Economic Chamber, 11 March 2026, *pourvoi* no. 24-16.728, ECLI:FR:CCASS:2026:CO00198. https://www.courdecassation.fr/decision/69b265c6cdc6046d47619781). By contrast, the court of appeal, which had previously ruled in the same case, had failed to classify the national charge as a CHEE.

the final consumers[8], in order to avoid the unjust enrichment of traders (Joined Cases C-192/95 to C-218/95, *Comateb*, para. 22). Even where the charge has been passed on, the trader may still claim compensation for losses – for example, reduced sales – attributable to the unlawful charge (Joined Cases C-192/95 to C-218/95, *Comateb*, paras. 31–32).

Finally, in Romania, postal operators may challenge, before national courts, the obligations and sanctions imposed by Law No. 239/2025, insofar as those measures serve to enforce an unlawful handling fee. In light of the novelty of the issue, a court might decide to make a preliminary reference to the ECJ asking for clarification.

Conclusions

The sharp increase in low-value consignments imported directly from third countries has exposed both practical pressures on customs administration and the legal limits on unilateral MS action within the EU customs union and common commercial policy. As this article has shown, the handling fees introduced by Romania, Italy and France qualify as prohibited CHEEs: they are unilateral pecuniary charges triggered by importation and cannot be justified as genuine consideration for services rendered. In the case of direct imports from third countries, such measures are incompatible with the unity of the Union customs territory and the uniformity of the common commercial policy. The Romanian measure goes even further than the Italian and French ones, since it also affects goods originating in third countries but already in free circulation within the Union. This creates an additional conflict with the principle of free movement under Articles 28(2) and 29 TFEU. The national provisions establishing those fees should be repealed.

The incompatibility with EU law may extend beyond the charge itself. The Romanian regime illustrates how obligations imposed on postal operators may serve to operationalise an unlawful fiscal measure. Ancillary obligations and sanctions designed to secure the collection of a prohibited charge are themselves contrary to EU law as MEQRs. This is one of the article's central contributions, as that issue has so far received limited attention in the literature.

The distinction between direct imports from third countries and third-country goods already in free circulation remains doctrinally important because the applicable legal basis differs. Yet the overall conclusion is the same: MSs may not impose unilateral fiscal or administrative burdens that disturb the uniform treatment of imported goods within the Union legal order.

Remedies are available under EU law, although their practical effectiveness varies. The Commission may bring infringement proceedings, but such proceedings are often slow and shaped by institutional and political considerations. More directly,

[8] E.g., in Romania Temu has passed the fee on to final consumers.

individuals and traders may challenge unlawful handling fees before national courts and seek repayment of sums unduly levied, subject to the principles of equivalence and effectiveness. In practice, however, these remedies are of limited usefulness for final consumers. Traders may also claim compensation for loss of sales. Postal operators may likewise challenge the Romanian obligations and sanctions imposed on them. The novelty of the issues surrounding ancillary obligations may prompt a Romanian court to seek guidance from the ECJ through the preliminary reference procedure under Article 267 TFEU.

A final conclusion concerns the broader policy debate. The legal objection established in this article is directed at the unilateral national character of the handling fees, not at the concept of a cost-reflective fee as such. A handling fee adopted within the Union legal framework is not incompatible with EU law. The European Parliament was right to oppose unilateral national fees capable of fragmenting the customs union. However, its reservations concerning an EU-level handling fee, apparently linked to concerns about compatibility with WTO rules, are less convincing. The point is that preaching the benefits of free trade no longer makes much sense when trade partners do not share a common set of fundamental values and regulatory constraints. This inevitably produces unfair competition, to the detriment of those who comply with higher legal and regulatory standards[9]. If the challenges created by massive low-value imports require a financial response, that response must, in principle, be designed at Union rather than national level.

References

Albert, J.-L. (2022). *Le droit douanier de l'Union européenne [Customs law of the European Union].* Bruylant.

Andriantsimbazovina, J. (2023). Traité et accord international. Comm. 49. In H. Gaudin (Ed.), *Les grands arrêts de la Cour de justice de l'Union européenne* [Great Judgments of the Court of Justice of the European Union] (pp. 795-809). Dalloz.

Armangau, R. (2025, May 23). EU's €2 handling charge for cheap imports to snare Chinese products. *Euronews*. https://www.euronews.com/my-europe/2025/05/23/eus-2-handling-charge-for-cheap-imports-to-snare-chinese-products

Arnaud, J. (2025, April 30). *Interview de Mme Amélie de Montchalin, ministre chargée des comptes publics, à France 2 le 30 avril 2025* [Interview with Ms. Amélie de Montchalin, Minister of the Budget, on France 2 on 30 April 2025]. Vie publique. https://www.vie-publique.fr/discours/298430-amelie-de-montchalin-30042025-france-2-politique-economique

[9] The Commission emphasises the unfair competition for the "legitimate business" and the "direct losses incurred by law-abiding businesses" (European Commission, 2025a, pp. 3-4).

Asquith, R. (2025, December 14). EU Nov 2026 likely €2 low-value parcel Customs handling fee. *Vatcalc*. https://www.vatcalc.com/eu/eu-mulls-customs-admin-tax-on-non-eu-sellers/

Barnard, C. (2025). *The Substantive Law of the EU*. Oxford University Press.

Barnard, C., & Leinarte, E. (2022). Movement of goods under the TCA. *Global Policy*, *13*(2), 106–118. https://doi.org/10.1111/1758-5899.13074

Berr, C. J. (2020). Union douanière [Customs union]. In *Répertoire de droit européen*. Dalloz.

Bialas, J. (2025, December 24). Taxe sur les petits colis: la Belgique attend finalement l'Europe [Tax on small parcels: Belgium is finally waiting for Europe]. *Le soir*. https://www.lesoir.be/718721/article/2025-12-24/taxe-sur-les-petits-colis-la-belgique-attend-finalement-leurope

Blin, O. (2022). *Droit institutionnel, matériel et contentieux de l'Union européenne [Institutional, substantive, and litigation law of the European Union]*. Bruylant.

Blumann, C. (2023). *Droit institutionnel de l'Union européenne* [Institutional law of the European Union]. LexisNexis.

Boitel, J. (2026, January 26). Impôt: avant la France, l'Italie taxe les petits colis 2 euros et observe des premiers effets de bord [Tax: before France, Italy is taxing small parcels 2 euros and is already seeing the first side effects]. *Les Echos*. https://www.lesechos.fr/industrie-services/conso-distribution/impot-avant-la-france-litalie-taxe-les-petits-colis-2-euros-et-observe-des-premiers-effets-de-bord-2211975

Bozzacchi, P. (2026, February 10). Italy's small-parcel fee backfires, prompting calls for EU alignment. *The Watcher Post*. https://www.thewatcherpost.eu/italys-small-parcel-fee-backfires-prompting-calls-for-eu-alignment/

Cardon, M. (2021). Commentaire de CJCE, 12 décembre 1972, International Fruit Company NV e.a. c/ Produktschap voor Groenten en Fruit, aff. jtes 21 à 24/72, comm. n° 8. In M. Karpenschif, & C. Nourissat (Eds.), *Les grands arrêts de la jurisprudence de l'Union européenne* [The leading Cases of European Union jurisprudence]. PUF.

Cases 52 & 55/65, *Judgment of the Court of 16 June 1966, Federal Republic of Germany v Commission of the EEC.* ECLI:EU:C:1966:32.

Case C-24/68, *Judgment of the Court of 1 July 1969, Commission v Italy (Statistical levy)*. ECLI:EU:C:1969:29.

Case 8/74, *Judgment of the Court of 11 July 1974, Procureur du Roi v Benoît and Gustave Dassonville*. ECLI:EU:C:1974:82.

Case 179/78, *Judgment of the Court of 28 March 1979, Procureur de la République v Michelangelo Rivoira and Others*. ECLI:EU:C:1979:89.

Cases 206/80, 207/80, 209/80 & 210/80, *Judgment of the Court of 9 June 1982, Orlandi Italo e Figlio and Others v Ministry of Foreign Trade*. ECLI:EU:C:1982:214.

Case 283/81, *Judgment of the Court of 6 October 1982, Srl CILFIT and Lanificio di Gavardo SpA v Ministry of Health*. ECLI:EU:C:1982:335.

Case 199/82, *Judgment of the Court of 9 November 1983, Amministrazione delle Finanze dello Stato v SpA San Giorgio*. ECLI:EU:C:1983:318.

Case 50/85, *Judgment of the Court of 12 June 1986, Bernhard Schloh v Auto contrôle technique SPRL*. ECLI:EU:C:1986:244.

Case C-125/94, *Judgment of the Court of 5 October 1995, Aprile Srl, in liquidation v Amministrazione delle Finanze dello Stato*. ECLI:EU:C:1995:309.

Cases C-192/95 to C-218/95, *Judgment of the Court of 14 January 1997, Comateb and Others v Directeur général des douanes et droits indirects*. ECLI:EU:C:1997:12.

Case C-149/96, *Judgment of the Court of 23 November 1999, Portuguese Republic v Council of the European Union*. ECLI:EU:C:1999:574.

Case C-13/01, *Judgment of the Court of 11 September 2003, Safalero Srl v Prefetto di Genova*. ECLI:EU:C:2003:447.

Case C-173/05, *Judgment of the Court of 21 June 2007, Commission v Italy*. ECLI:EU:C:2007:362.

Case C-65/16, *Judgment of the Court of 19 October 2017, Istanbul Lojistik Ltd v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatóság*. ECLI:EU:C:2017:770.

Case C-305/17, *Judgment of the Court of 6 December 2018, FENS spol. s r.o. v Slovenská republika – Úrad pre reguláciu sieťových odvetví*. ECLI:EU:C:2018:986.

Case C-125/94, *Opinion of Advocate General Ruiz-Jarabo Colomer delivered on 29 June 1995, Aprile Srl, in liquidation v Amministrazione delle Finanze dello Stato*.. ECLI:EU:C:1995:211.

Case C-305/17, *Opinion of Advocate General Sharpston delivered on 5 July 2018, FENS spol. s r.o. v Slovenská republika – Úrad pre reguláciu sieťových odvetví*. ECLI:EU:C:2018:536.

Chalmers, D., Davies, G., Monti, G., & Heyvaert, V. (2024). *EU law: Text and materials*. Cambridge University Press.

Clergerie, J.-L., Gruber, A., & Rambaud, P. (2020). *Droit institutionnel et matériel de l'Union européenne* [Institutional and substantive law of the European Union]. Dalloz

Confrère, E. (2026, February 21). Taxe sur les petits colis: devrez-vous payer deux euros de plus par article dès le 1er mars? [Small parcel tax: will you have to pay two euros more per item starting March 1st?]. *Le Figaro*. https://www.lefigaro.fr/conso/taxe-sur-les-petits-colis-devrez-vous-payer-deux-euros-de-plus-par-article-des-le-1er-mars-20260221

Costa, M., & Peers, S. (2023). *Steiner and Woods EU Law*. Oxford University Press.

Costea, I.-M. (2016). *Fiscalitate europeană. Note de curs [European fiscality. Lecture notes]*. Hamangiu.

Council of the EU. (2025a, November 13). *Customs: Council takes action to tackle the influx of small parcels* [Press release]. https://www.consilium.europa.eu/en/press/press-releases/2025/11/13/customs-council-takes-action-to-tackle-the-influx-of-small-parcels/

Council of the EU. (2025b, December 12). *Customs: Council agrees to levy customs duty on small parcels as of 1 July 2026* [Press release].

https://www.consilium.europa.eu/en/press/press-releases/2025/12/12/customs-council-agrees-to-levy-customs-duty-on-small-parcels-as-of-1-july-2026/

Council of the EU. (2026, February 11). *Council gives final green light to new customs duty rules for small parcels* [Press release]. https://www.consilium.europa.eu/en/press/press-releases/2026/02/11/council-gives-final-green-light-to-new-customs-duty-rules-for-small-parcels/

Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (codified version). *Official Journal of the European Union*, L 324, 10.12.2009, 23–57. https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32009R1186

Council Regulation (EU) 2026/382 of 11 February 2026 amending Regulation (EC) No 1186/2009 as regards the elimination of the threshold-based customs duty relief. *Official Journal of the European Union*, L 2026/382, 18.2.2026. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L_202600382

Craig, P. & De Burca, G. (2024). *EU law: Text, Cases, and materials*. Oxford University Press.

Cremona, M. (2021). External Relations of the European Union: The Constitutional Framework for International Action. In P. Craig, & G. De Burca (Eds.), *The Evolution of EU Law* (pp. 431-479). Oxford University Press.

Decision No 1/95 of the EC-Turkey Association Council of 22 December 1995 on implementing the final phase of the Customs Union (96/142/EC). *Official Journal of the European Communities*, L 35, 13.2.1996, 1–47. https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:21996D0213%2801%29:EN:HTML

Deleanu, S. (2021). *Dreptul european al afacerilor. Piața internă a Uniunii europene* [European Business Law. The internal market of the European Union]. Universul juridic

Dobrilă, M.-C. (2019). *Dreptul european al afacerilor* [European Business Law]. Universul juridic.

Dumeau, S. (2026, March 16). «Imposer unilatéralement une taxe revient à se tirer une balle dans le pied»: comment Temu et Shein contournent la nouvelle taxe sur les petits colis [“Imposing a tax unilaterally is like shooting yourself in the foot”: how Temu and Shein circumvent the new tax on small parcels]. *Les Echos*. https://www.lesechos.fr/industrie-services/conso-distribution/imposer-unilateralement-une-taxe-revient-a-se-tirer-une-balle-dans-le-pied-comment-temu-et-shein-contournent-la-nouvelle-taxe-sur-les-petits-colis-2220948

Eeckhout, P. (2011). *EU External Relations Law*. Oxford University Press.

European Commission. (2023a). *Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee. Customs reform: Taking the Customs Union to the next level*. COM(2023) 257 final, 17.5.2023. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52023DC0257

European Commission. (2023b). *Proposal for a Regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013*. COM(2023) 258 final, 17.5.2023. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52023PC0258

European Commission. (2025a). *Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions. A comprehensive EU toolbox for safe and sustainable e-commerce*. COM(2025) 37 final, 5.2.2025. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52025DC0037

European Commission. (2025b, December 12). *EU introduces customs duties on low-value e-commerce packages*. [Press release]. https://ec.europa.eu/commission/presscorner/detail/en/ip_25_3045

European Parliament. (2025a, July 9). *Managing the influx of substandard goods from non-EU web shops* [Press release]. https://www.europarl.europa.eu/news/ro/press-room/20250704IPR29453/managing-the-influx-of-substandard-goods-from-non-eu-web-shops;

European Parliament. (2025b). European Parliament resolution of 9 July 2025 on product safety and regulatory compliance in e-commerce and non-EU imports (2025/2037(INI)). *Official Journal of the European Union*, C/2026/1436, 31.3.2026. https://eur-lex.europa.eu/eli/C/2026/1436/oj/eng/pdf

Florea, D. (2026, February 5). Tax on parcels coming from outside EU - logistics one; protects 50 - 60,000 Romanian entrepreneurs (minister). *Agerpres*. https://agerpres.ro/2026/02/05/tax-on-parcels-coming-from-outside-eu---logistics-one-protects-50---60-000-romanian-entrepreneurs-mi--1525373

Guibert, J., & Vermorel-Marques, A. (2025, December 17). *Rapport d'information déposé en application de l'article 145 du règlement, par la commission du développement durable et de l'aménagement du territoire, en conclusion des travaux d'une mission d'information sur les contrôles des produits importés en France dans le cadre des politiques de réciprocité* [Information report submitted pursuant to Article 145 of the Rules of Procedure, by the Committee on Sustainable Development and Spatial Planning, concluding the work of a fact-finding mission on the controls of imported products in France within the framework of reciprocity policies] (No. 2252). https://www.assemblee-nationale.fr/dyn/17/rapports/cion-dvp/l17b2252_rapport-information#

Guvernul României. (2025). *Expunere de motive pentru Legea privind stabilirea unor măsuri de redresare și eficientizare a resurselor publice și pentru modificarea și completarea unor acte normative*. *Pl-x 246/2025*. [Government of Romania, Reasons for the Law on establishing measures for the recovery and efficiency of public resources and for amending and supplementing certain legislative acts]. https://www.cdep.ro/proiecte/2025/200/40/6/em246.pdf

Heijnen, E. (2025, December 15). *Kamerbrief stand van zaken handelingskostenvergoeding e-commercezendingen* [Parliamentary letter on the status of handling fee reimbursement for e-commerce shipments]. Ministry of General Affairs of the

Netherlands. https://www.rijksoverheid.nl/documenten/kamerstukken/2025/12/15/stand-van-zaken-handelingskostenvergoeding-e-commercezendingen

Heijnen, E. (2026, January 13). *Kamerbrief over stand van zaken besluitvorming nationale handelingskostenvergoeding e-commerce* [Parliamentary letter on the state of affairs regarding the decision-making on a national handling fee for e-commerce]. Ministry of General Affairs of the Netherlands. https://www.rijksoverheid.nl/documenten/kamerstukken/2026/01/13/stand-van-zaken-besluitvorming-nationale-handelingskostenvergoeding-e-commerce

Heuze, M. (2026, January 26). Taxe sur les petits colis: pourquoi l'exemple italien doit mettre en garde la France [Tax on small parcels: why the Italian example should serve as a warning to France]. *La Tribune*. https://www.latribune.fr/article/economie/agroconso/92447488596704/taxe-sur-les-petits-colis-pourquoi-lexemple-italien-doit-mettre-en-garde-la-france

Jacqué, J.-P. (2023). *Droit institutionnel de l'Union européenne* [Institutional law of the European Union]. Dalloz.

Ispas, G.-L. (2025). *Dreptul afacerilor în Uniunea Europeană. Instituții și politici ale Uniunii Europene* [Business Law of the European Union. Institutions and policies of the European Union]. Hamangiu.

Lenaerts, K., Van Nuffel, P., & Corthau, T. (2021). *EU Constitutional Law*. Oxford University Press.

Maitrot de la Motte, A. (2022). *Droit fiscal de l'Union européenne* [Tax law of the European Union]. Bruylant.

Marinescu, A. (2026, February 3). Ministerul Finanțelor: Afirmațiile potrivit cărora taxa logistică a determinat pierderi fiscale pentru România constituie fake news [Ministry of Finance: The claims that the logistics tax has caused fiscal losses for Romania constitute fake news]. *Agerpres*.https://agerpres.ro/2026/02/03/ministerul-finantelor-afirmatiile-potrivit-carora-tax-logistica-a-determinat-pierderi-fiscale-pentr--1524623

Martucci, F. (2025). *Droit de l'Union européenne* [European Union Law]. Dalloz.

Mendez, M. (2013). *The Legal Effects of EU Agreements. Maximalist Treaty Enforcement and Judicial Avoidance Techniques*, Oxford University Press. https://doi.org/10.1093/acprof:oso/9780199606610.001.0001

Mobili, M., & Parente G. (2026a, February 8). Postponed until 1 July the application of the tax on non-EU mini parcels. *Il Sole 24 Ore*. https://en.ilsole24ore.com/art/mini-package-tax-from-outside-the-eu-postponed-from-1-july-AIBK53HB

Mobili, M., & Parente G. (2026b, February 16). Small non-EU parcels, here's who and how they are avoiding the 2 euro Italian mini-tax. *Il Sole 24 Ore*. https://en.ilsole24ore.com/art/small-packages-from-outside-the-eu-heres-who-and-how-they-are-avoiding-the-italian-2-euro-mini-tax-AIkNj2RB

Mogîrzan, E.C. (2025). Impactul abrogării prin Legea nr. 167/2020 a termenului special de prescripție prevăzut de Ordonanța guvernului nr. 137/2000 asupra combaterii discriminărilor, prin prisma relației dintre ordinea juridică română și cea a Uniunii

Europene [The impact of the abrogation by Romanian Law no. 167/2020 of the special limitation period provided for by Romanian Government ordinance No. 137/2000 on combating discrimination, in the light of the relationship between the Romanian legal order and that of the European Union]. *Studia Universitatis Babeș-Bolyai. Iurisprudentia*, *70*(1). 53-132. https://doi.org/10.24193/SUBBiur.70(2025).1.53-132

Morano-Foadi, S., & Neller, J. (2020). *Fairhurst, Morano-Foadi and Neller's Law of the European Union*. Pearson Education.

Oliver, P., & Martínez Navarro, M. (2023). Free movement of goods. In C. Barnard, & S. Peers (Eds.), *European Union Law*. Oxford University Press, pp. 366-399

Phelan, W. (2019). *Great Judgments of the European Court of Justice: Rethinking the Landmark Decisions of the Foundational Period*. Cambridge University Press.

Picod, F. (2023). Fasc. 540: Interdiction des droits de douane et des taxes d'effet équivalent [Interdiction of customs duties and of charges having equivalent effect]. *JurisClasseur Europe Traité*, No. 12. https://www.lexis360intelligence.fr/

Regulation (EU) 2015/478 of the European Parliament and of the Council of 11 March 2015 on common rules for imports (codification). *Official Journal of the European Union*, L 83, 27.3.2015, 16–33. https://eur-lex.europa.eu/eli/reg/2015/478/oj/eng

Reid, H. (2025, April 29). France urges fees on cheap e-commerce parcels in EU. *Reuters*. https://www.reuters.com/business/retail-consumer/france-urges-fees-cheap-e-commerce-packages-eu-2025-04-29/

Ricozzi, G. & Kazmin, A. (2026, January 26). Italy's €2 tax on small parcels misfires. *Financial Times*. https://www.ft.com/content/32871004-7449-4194-a7ef-3b939b0fabdb

Schütze, R. (2019). Third-Country Goods in the EU Internal Market. In F. Amtenbrink, G. Davies, D. Kochenov, & J. Lindeboom (Eds.), *The Internal Market and the Future of European Integration. Essays in Honour of Laurence W. Gormley* (pp. 200-214). Cambridge University Press. https://doi.org/10.1017/9781108565417

Simon, D. (2019). Restrictions quantitatives et mesures d'effet équivalent [Quantitative restrictions and measures having equivalent effect]. *Répertoire de droit européen*. Dalloz.

Smith, M. (2015). The Evolution of Infringement and Sanction Procedures: Of Pilots, Diversions, Collisions, and Circling. In D. Chalmers, & A. Arnull (Eds.), *The Oxford Handbook of European Union Law* (pp. 350-375). Oxford University Press. https://doi.org/10.1093/oxfordhb/9780199672646.013.17

Tamma, P., & Bounds, A. (2024, December 4). EU set to crack down on Asian online retailers Temu and Shein. *Financial Times*. https://www.ft.com/content/88086165-d74a-42b7-a2d2-79b6a97820e9#:~:text=The%20EU%20is%20preparing%20a,largely%20evades%20EU%20custom%20checks

Tănăsescu, E.-S. (2022). Articolul 148. Integrarea în Uniunea Europeană [Article 148. The integration in the European Union]. In I. Muraru, & E.-S. Tănăsescu (Eds.), *Constituția României. Comentariu pe articole* [The Constitution of Romania. Comment on articles] (pp. 1343-1355). C.H. Beck.

Tesauro, G. (2025). *Manuale di Diritto dell'Unione europea* [Handbook of European Union Law] (P. De Pasquale & F. Ferraro, Eds., Vol. II). Editoriale scientifica.

Thillier, A. (2008). Fasc. 2300: Politique commerciale commune. Délimitation. Instruments. Contrôle [Common commercial policy. Delimitation. Instruments. Control]. *JurisClasseur Europe Traité*, No. 12. https://www.lexis360intelligence.fr/

Uerpmann-Wittzack, R. (2010). The Constitutional Role of International Law. In A. von Bogdandy, & J. Bast (Eds.), *Principles of European Constitutional Law* (pp. 131-167). Beck Hart.

Van Cleynenbreugel, P. (2023). *Droit matériel de l'Union européenne* [Substantive law of the European Union]. Larcier.

Vogel, L. (2020). *Traité de droit économique: Droit européen des affaires* [Treatise of economic law: European business law] (Vol. 4). Bruylant.

Wise Persons Group. (2022, March). *Putting More Union in the European Customs: Ten proposals to make the EU Customs Union fit for a Geopolitical Europe, Report on the Reform of the EU Customs Union, March*. https://taxation-customs.ec.europa.eu/document/download/e5326383-2e8d-4d0e-9025-ddf262e9df6e_en

Zipperle, N. (2017). *EU International Agreements. An Analysis of Direct Effect and Judicial Review Pre- and Post-Lisbon*. Springer International Publishing.