

Austrian parcel tax risks fragmenting the EU Single Market

Austria's new parcel tax risks fragmenting the EU Single Market and may also disproportionately hurt European retailers, argues EuroCommerce, the European retail and wholesale association.

EuroCommerce supports effective enforcement and a level playing field for retail and wholesale across Europe. European businesses have [long faced unfair competition from non-EU traders and marketplaces that do not comply with EU rules](#). This is why, during the negotiations on the revision of the Union Customs Code, EuroCommerce argued for a harmonised approach towards a [Union customs handling fee](#). Several EU Member States were considering national handling fees, raising concerns that different national approaches could fragment the European Single Market and encourage consignments to be routed through jurisdictions with lower or no charges.

Against this background, the Austrian government has still pushed ahead with the so-called Austrian Parcel Tax¹ of a flat €2 charge per parcel - or, at the trader's option, per order - on distance sales (online) delivered to Austrian consumers. The measure applies to traders with more than €100 million in annual Austrian business-to-consumer distance-sales turnover and makes qualifying online players liable for third-party orders.

EuroCommerce is concerned that the measure undermines a harmonised European approach, restricts the free movement of goods and undermines the freedom of establishment.

The cumulative effect of the Austrian charge and EU-level customs measures also place a disproportionate burden on affected European consumers and traders. This is particularly relevant where consignments are also subject to the EU flat rate customs duty of €3 per individual item, [applicable since February 2026](#), and [the EU handling fee of €2](#), applicable from 1 November 2026.

EuroCommerce therefore calls on the Austrian government to revise or abolish the Parcel Tax and ensure compliance with EU law.

The association also calls on the European Commission, to assess the measure and to ensure all national laws are compliant with EU law.

EuroCommerce will therefore file a Single Market complaint against the Austrian Parcel Tax with the European Commission. The complaint will focus on questions concerning the compatibility of the tax with the fundamental freedoms of the EU Single Market.

¹ Austrian Federal Act on the Taxation of Parcel Deliveries (Paketsteuergesetz – PakStG), enacted as Article 44 of the Budgetbegleitgesetz 2027–2028, BGBl. I No 62/2026, published on 29 July 2026. Under §15 PakStG, it applies to tax liabilities arising after 30 September 2026, effectively from 1 October 2026.

END

Background

[EuroCommerce Urges Level Playing Field in Customs for EU Retailers and Wholesalers - EuroCommerce](#)
[EU applies €3 customs duty per item on low-value e-commerce consignments | Access2Markets](#)

[DG TAXUD, Guidance on the temporary EUR 3 customs duty and the Union handling fee](#), 5 October 2026

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EuroCommerce is the principal European organisation representing the retail and wholesale sector. It embraces national associations in 28 countries and 5 million companies, including leading global players and many small businesses. Over a billion times a day, retailers and wholesalers distribute goods and provide an essential service to millions of businesses and individual customers. The sector generates 1 in 7 jobs, offering a varied career to 26 million Europeans, many of them young people. It also supports millions of further jobs throughout the supply chain, from small local suppliers to international businesses. EuroCommerce is the recognised European social partner for the retail and wholesale sector.