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The temporary EUR 3 customs duty and the Union handling fee

"Guidance for Member States and Trade"

Version of 5 October 2026

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ABBREVIATIONS

AEOs	Authorised Economic Operators
CGU	Comprehensive Guarantee Authorisation
DRR	Council Regulation (EC) No 1186/2009 setting up a Community system of reliefs from customs duty (Duty Relief Regulation)
DSIG	Distance sale of imported goods
IOSS	Import One Stop Shop
M-PID	Merchant product identifier
NS-PID	Non-standardised manufacturer product identifier
nUCC	Regulation (EU) 2026/2108 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 (New Union Customs Code)
PID	Product identifier
SA	Special Arrangements
SFT	Special Fiscal Territories, according to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax
S-PID	Standardised manufacturer product identifier
UCC	Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (Union Customs Code)
UCC-DA	Commission Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code
UCC-IA	Union Customs Code Implementing Act - Commission Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code
UHF DA	Commission Delegated Regulation (EU) …/… supplementing Regulation (EU) 2026/2108 of the European Parliament and of the Council by establishing the amount of the Union handling fee
UHF	Union handling fee
UPU	Universal Postal Union

VAT	Value Added Tax
VAT Directive	Council Directive 2006/112/EC on the common system of value added tax

1. INTRODUCTION

Pursuant to Council Regulation (EU) No 2026/382[1] of 11 February 2026, the EUR 150 customs duty relief threshold in Article 23 and 24 of Council Regulation (EC) No 1186/2009 (Duty Relief Regulation – DRR)[2] was abolished and a temporary customs duty of EUR 3 per item in consignments with intrinsic value up to EUR 150 was introduced.

In addition, according to Article 20(2) of the new Union Customs Code (nUCC)[3] customs authorities must collect a Union handling fee (UHF) of a fixed amount per item for the services to be rendered for handling a request for placing goods under the release for free circulation procedure where those goods are sold in distance sales. The Commission must establish the amount of the handling fee in a delegated act.

This guidance document provides clarifications and examples on the application of the temporary EUR 3 customs duty from 1 July 2026 and the Union handling fee from the tenth day after the entry into force of the UHF DA (under scrutiny)[4]. The Union handling fee is therefore expected to apply from **1 November 2026**.

2. LEGAL TEXTS

2.1. Temporary EUR 3 customs duty

2.1.1. Duty Relief Regulation (EC) No 1186/2009

Council Regulation (EU) 2026/382 of 11 February 2026 has amended the DRR by:

- deleting Chapter V of Title II (Article 23 and 24) of the DRR, referring to the consignments of negligible value (goods with an intrinsic value not exceeding EUR 150 per consignment);
- introducing a temporary EUR 3 customs duty instead of the duty relief previously granted under Chapter V of Title II of Regulation (EC) No 1186/2009, applicable from 1 July 2026 until 1 July 2028, where:

  (a) the importation of the goods is exempted from the payment of VAT in accordance with Article 143(1), point (ca), of Directive No 2006/112/EC (VAT Directive). *This refers to the goods sold via the import one stop shop (IOSS) scheme;*

  (b) the goods are in a postal consignment as defined in Article 1, point (24), of Delegated Regulation (EU) 2015/2446 (UCC-DA).
  This is further explained in paragraph 3.3.2.

Council Regulation (EU) 2026/382 requires the Commission:

[1] Regulation - EU - 2026/382 - EN - EUR-Lex
[2] Regulation - 1186/2009 - EN - EUR-Lex
[3] Regulation - EU - 2026/2108 - EN - EUR-Lex
[4] C(2026)6694 - Register of Commission Documents

1. to assess by **1 October 2026** whether a diversion of trade flows occurs, and if appropriate, to submit a **proposal for the temporary EUR 3 customs duty to cover all goods in a consignment with an intrinsic value not exceeding EUR 150**;

2. to assess by **1 December 2027** whether the EU Customs Data Hub to levy import duties on distance sales consignments will be realistically operational by 1 July 2028. In case the EU Customs Data Hub will not be operational on that date, the Commission may **propose to extend the transitional customs duty for a longer period.**

2.1.2. Amendments to the UCC Delegated and Implementing Acts

The Union Customs Code Delegated and Implementing act were amended to ensure the practical implementation of the temporary EUR 3 customs duty:

- Link to the amendments of Commission Delegated Regulation (EU) 2015/2446 (Delegated Regulation -EU- 2026/1022-EN-EUR-Lex).
- Link to amendment to Commission Implementing Regulation 2015/2447 of 24 November 2015 (Implementing Regulation – EU 2026/1200-EN-EUR-Lex).

The objective of these amendments is to ensure that this implementation is efficient, workable in the framework of the existing customs legislation and possible within existing national IT systems, particularly in view of the future implementation of specific e-commerce measures contained in the Union Customs Code reform.

2.2. Union handling fee

The nUCC has established a non-refundable UHF. According to Article 20 nUCC:

- the UHF is a fixed amount fee per item, collected by customs authorities for the services to be rendered for handling a request for placing goods under the release for free circulation procedure where those goods are sold in distance sales [Article 20(2) nUCC];

- costs covered by the UHF include, at least the costs of, checking the data, carrying out risks analysis, the relevant infrastructure and controls, including services rendered by the EU Customs Authority [Article 20(3) nUCC].

The amount of UHF is fixed at **EUR 2** by UHF DA[5].

As of 1 July 2028, the amount of the UHF shall be lower for goods sold in distance sales from a customs warehouse for distance sales [Articles 20(4) and 287(5), point (a) nUCC]. Before the end of the current Multiannual Financial Framework, the Commission will review by delegated act the amount of the handling fee, also to determine the handling fee applicable to items sold in distance sales from a customs warehouse for distance sales.

[5] C(2026)6694 - Register of Commission Documents (under scrutiny)

The nUCC entered into force on 20 September 2026, i.e. the day following its publication in the *Official Journal of the European Union.* According to Article 287 nUCC, it shall apply from **21 September 2027**, subject to the exceptions set out in paragraphs from 3 to 5 of that Article.

According to Article 287(3) nUCC, the following provisions relevant for goods sold in distance sales apply from 20 September 2026:

- distance sales [Article 5(15) nUCC];
- IOSS Scheme [Article 5(16) nUCC];
- consignment [Article 5(44) nUCC];
- item [Article 5(78) nUCC];
- persons obliged to lodge the customs declaration for release for free circulation of goods sold in distance sales [Article 85(2) nUCC].

In addition, the Union Customs Code Implementing act (UCC-IA) was amended to ensure the practical implementation of the UHF by amending:

- Article 158(2) regarding the reduced amount of the comprehensive guarantee;
- Annex B, Title II of the UCC-IA regarding the new tax type code F00 for the UHF and explanatory note under the table in data element 11 10 000 000 ("Additional Procedure")[6].

3. SCOPE OF THE TEMPORARY EUR 3 CUSTOMS DUTY AND THE UNION HANDLING FEE

3.1. Scope of the temporary EUR 3 customs duty

Article 2 of Council Regulation (EU) 2026/382 mandates that "*a customs duty of EUR 3 per item in a consignment the intrinsic value of which does not exceed a total of EUR 150 shall apply instead of the relief eliminated pursuant to Article 1 of this Regulation*".

The reference to the 'relief eliminated' is meant to explain that the relief refers not only to the import duties but also to the countervailing and antidumping duties pursuant to Article 1 of the Duty Relief Regulation, that is, import duties and measures adopted on the basis of Article 133 of the Treaty. This also means that the conditions of Article 23 of the Duty Relief Regulation do not have to be fulfilled for the temporary 3 EUR customs duty to apply, accordingly:

1. the temporary EUR 3 customs duty **applies to** the goods indicated in the former Article 24 DRR: alcoholic products, perfumes and toilet waters and tobacco or tobacco products;

[6] LINK to be added as soon as adopted.

2. whether or not the goods are dispatched directly to the consignee is no longer relevant to determine whether the temporary duty applies.

The temporary customs duty will apply until 1 July 2028. Therefore, after that date, the goods sold in transactions qualifying as distance sales, irrespective of their value, will be subject to the normal duty rate.

3.2. Scope of the Union handling fee

According to Article 20(2) nUCC: "*customs authorities shall collect a Union handling fee of a fixed amount per item for the services to be rendered for handling a request for placing goods under the release for free circulation procedure where those goods are sold in distance sales".*

The UHF is a EUR 2 **fixed fee** (not *ad valorem*) that applies **per item** as the temporary 3 EUR customs duty but **irrespective of the items' value.** This means that goods in consignments valued above EUR 150 are also subject to the handling fee as long as they have been sold in a transaction qualifying as a distance sale. Contrary to the temporary 3 EUR customs duty, the UHF is **not limited in time** as it is not temporary.

4. THE CONCEPT OF DISTANCE SALE

The intention of Council regulation (EU) No 2026/382 is for the temporary EUR 3 customs duty **to apply to all goods in consignments up to EUR 150 sold in distance sales**, regardless of the VAT scheme used (IOSS, Special Arrangements or Standard VAT) and regardless of whether the goods are declared in a H1[7], H6 or H7 declaration. The concept of **distance sale is also relevant for the Union handling fee**.

Distance sales are defined in Article 5(15) nUCC by reference to Article 14(4)(2) VAT Directive, which defines them as *supplies of goods dispatched or transported by or on behalf of the supplier, including where the supplier intervenes indirectly in the transport or dispatch of the goods, from a third territory or third country, to a customer in a Member State*, where the supply of the goods is carried out for a non-taxable person.

4.1. Four elements of a distance sale relevant for the temporary duty and the UHF

1. The goods must be **supplied by a taxable person** to a customer in the customs territory of the Union. This implies that the supplier is a taxable person, which also covers supplies by a deemed supplier (e.g. online platforms) as laid down in Article 14a of the VAT Directive.

2. The supply must be to a customer in the **Union customs territory**, including a customer in **the special fiscal territories referred to in Article 6(1) of the VAT Directive**[8]. As

[7] Please see 5.4. *Goods benefiting from preferential trade and customs Union agreements.*

[8] Mount Athos, the Canary Islands, the French territories referred to in Article 349 and Article 355(1) of the Treaty on the Functioning of the European Union, the Aland Islands, the Channel Islands, Campione d'Italia and the Italian waters of Lake Lugano.

laid down in Article 1(4) nUCC, customs legislation is applicable to all goods brought into the customs territory of the Union, including goods brought to the territory where the VAT Directive does not apply. Consequently, the temporary EUR 3 customs duty and the UHF also apply to movements of goods into those parts of customs territory when VAT Directive does not apply.

This covers supplies to any **non-taxable person** (e.g. private individual) or to a taxable person or non-taxable legal person (e.g. public authority) whose intra-community acquisitions of goods are not subject to VAT. The absence in the customs declaration of a VAT number to which the import VAT is attributable indicates to the customs authorities that the transaction is a distance sale. The indication of a valid IOSS number obviously indicates that the goods were sold in a distance sale.

3. The goods must be in **a third country or third territory** (meaning outside of the customs territory of the Union defined at Article 4 UCC) at the time of supply. Hence, for determining whether the goods fall within the scope of distance sale, it is important to see where the goods are at **the time of supply**. For distance sales of goods imported from third territories or third countries under the IOSS, the VAT chargeable event occurs when the payment has been accepted. This means, according to Article 41a Implementing Regulation 282/2011, the time when the payment confirmation, the payment authorisation message or a commitment for payment from the customer is received by or on behalf of the supplier selling goods through the electronic interface, **regardless of when the actual payment of money is made**, whichever is the earliest.

   The above understanding of the 'time of supply' is also reflected in point 4.2.7. of the Explanatory Notes on VAT e-commerce rules.

4. The goods must be **dispatched or transported to the customer by or on behalf of the supplier** mentioned under point 1. This also covers the situation when the supplier intervenes indirectly in the transport or dispatch from a third country or third territory. Article 5a of Council Implementing Regulation (EU) No 282/2011 provides more details on when the goods must be considered to have been dispatched or transported on behalf of the supplier, including when the latter intervenes indirectly. Only where the customer comes and picks up the goods himself or the customer arranges for the transport **without any intervention** of the supplier, the goods are not considered to be dispatched or delivered by the supplier. By contrast, the goods are considered to be dispatched or delivered by the supplier where:

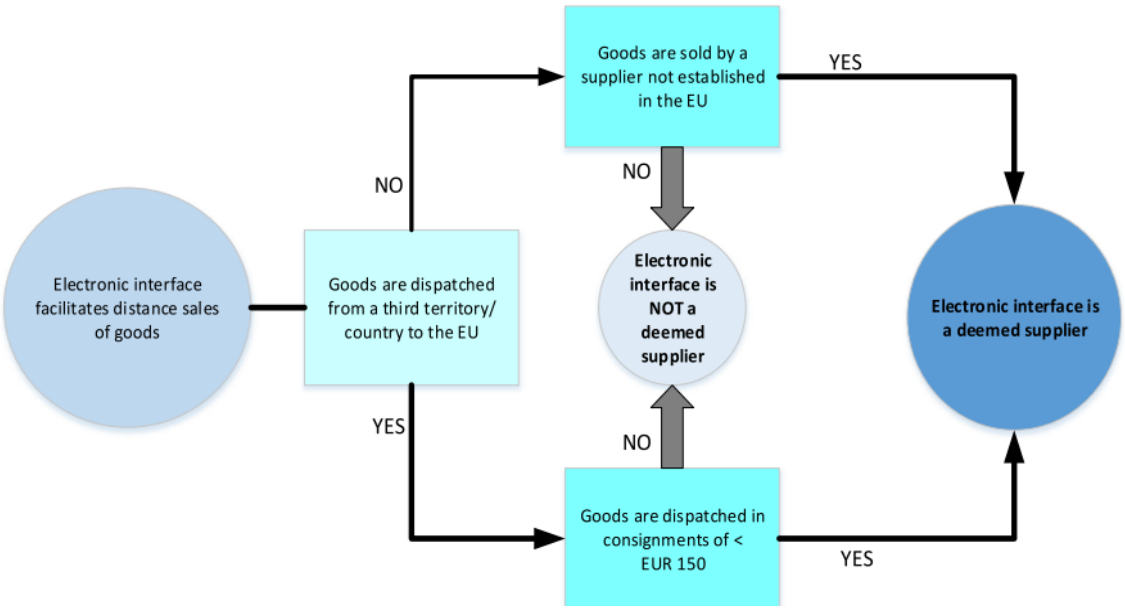
   - the supplier subcontracts the transport to a third party who will deliver the goods to the customer;

   - the supplier invoices and collects the transport fees from the customer and remits these to the transport company who will arrange for the dispatch or transport;

- the supplier promotes by any means the delivery services of a third party to the customer, brings these parties in contact or provides to a third party the information needed for the delivery of the goods to the consumer;
- the transport is done by third party, but the supplier bears total or partial responsibility for the delivery of the goods.

For the sake of completeness: new means of transport and goods supplied after installation and assembly will be excluded from the scope of the distance sale.

Figure: Supplies of goods covered by the deemed supplier provision - Explanatory Notes on VAT e-commerce rules.



4.2. Goods in customs warehouses

Goods sold to consumers in the Union customs territory **prior to their storage** in a customs warehouse, where the activity carried out is aimed at preparing the goods for final distribution, are to be considered dispatched from third countries or third territories as required by the concept of distance sales of imported goods. **The temporary EUR 3 customs duty and the UHF therefore apply to those goods.**

The Commission is in the process of amending Article 201(e) UCC-DA, to provide that, where goods are sold to consumers in the Union customs territory **while they are stored** in a customs warehouse, they are also subject to import duties (e.g. temporary EUR 3 customs duty) and the UHF. This is so because, for customs purposes, such goods are not in free circulation in the Union customs territory and do not have Union status, therefore they should not be treated differently than goods in a third country or territory.

Accordingly, once the amended Article 201(e) UCC-DA applies, goods that are dispatched to Union consumers from a customs warehouse:

- where they are in consignments valued up to EUR 150, they are subject to the temporary EUR 3 duty per item and to the UHF;

- where they are in consignments valued above EUR 150, they are subject to the duty calculated based on their origin, tariff classification and value, and to the UHF;

- do not generally meet the requirements to benefit from preferential tariffs in international trade or customs union agreements.

4.3. Goods in customs warehouses for distance sales under nUCC

The nUCC in Article 145 introduces the **customs warehouse for distance** sales, a new distinct category of customs warehouses.

According to Article 287(5)(a) nUCC, Article 145 nUCC will apply from 1 July 2028. Until then it will therefore not be possible to place goods under customs warehousing in those special customs warehouses.

4.4. The anti-abuse clause

Article 243(5) UCC-IA states that "*Where the customs authorities establish, based on the results of the verification, that the customs declaration covers goods that have been sold in a series of successive sales concluded before these goods are brought into the customs territory of the Union and one of those sales qualifies as a distance sale as defined in Article 14(4), point (2), of Directive 2006/112/EC, they shall consider only the distance sale for the application of the provisions governing the customs procedure under which the goods are placed*."

The anti-abuse clause allows the customs authorities to effectively apply the concept of the distance sale in the light of the European Court of Justice ruling in **Case C-7/08**, *Har Vaessen Douane Service BV v Staatssecretaris van Financiën*[9], where it held that, in grouped consignments of goods, each consignment is to be considered separately.

In their verification, the customs authorities may use several indicators to determine whether a consignment declared in a declaration, be it for release for free circulation or for customs warehousing, is in fact several distance sales grouped together, amongst other:

- the consignment is composed of individual consignments combining different goods, particularly, but not only, with a label or other kind of individual reference (such as a barcode, QR or similar) that would allow to indicate different final destinations for each individual consignment even if different addresses are not expressly mentioned or visible;

- the frequency of these declarations by the same operator as well as the information on the business environment in which it operates, particularly when such operator normally deals with distance sales of imported goods to consumers;

[9] Judgment of the Court of Justice of 2 July 2009, Har Vaessen Douane Service BV v Staatssecretaris van Financiën (Case C-7/08), ECLI: EU:C:2009:417.

- some verifications can also be made automatically by the system at the moment of acceptance of the declaration (consistency checks). For instance, the data element 'buyer' is mandatory in H1 and should give an indication about the real consumer of the goods. If this information is not available in the H1 declaration where a distance sale is provided, it may not be accepted.

The customs authorities that conclude, after a verification of the customs declaration, that it corresponds to goods sold in distance sales, must apply the provisions governing the relevant procedure as if the goods had been sold in distance sales. Accordingly, the customs authorities of the Member State where the declaration of goods sold in distance sales has been lodged are not required to apply Article 221(4) of UCC-IA in these cases, which means that the Member State must not refuse the customs declaration and oblige the operator to lodge it in the Member State(s) of consumption of the relevant goods. By contrast, the customs authorities that have accepted and verified the customs declaration may:

- where the relevant procedure is release for free circulation and the customs authorities estimate that they have enough information, recalculate the customs debt applying the temporary EUR 3 customs duty and the UHF per item prior to the release of the good, pursuant to Article 102(3) UCC;
- where the relevant procedure is release for free circulation and the customs authorities estimate that they do not have enough information for the calculation of the customs debt, require a guarantee to the declarant prior to the release of the goods, pursuant to Article 195(1) UCC;
- where the relevant procedure is customs warehouse, ensure that the release for free circulation of those goods from the customs warehouse considers them as goods sold in distance sales. This should apply as well when such grouped consignments corresponding to individual sales are imported in bulk in the EU and stored in customs warehouses before being subsequently released.
- invite the economic operator to request an invalidation of the declaration and lodge a new correct one considering the goods as goods sold in distance sales. IOSS cannot be used in the new declaration. If the declarant is not willing to request the invalidation, the customs authority cannot invalidate the declaration and has to calculate the correct amount of the customs debt.

As the customs duties and the Union handling fee to be applied to imports resulting from distance sales are fixed amounts and not *ad valorem*, there will be **no need to establish a customs value** for customs purposes and consequently, no need to identify the relevant transaction value for the purpose of determining customs value.

5. DEFINITIONS

5.1. Definition of intrinsic value and consignment

Definition of **'intrinsic value' is** relevant **for the temporary 3 EUR customs duty** for determining the value of the consignment [Article 1(48) UCC-DA]:

- *for commercial goods*: the price of the goods themselves when sold for export to the customs territory of the Union, excluding transport and insurance costs, unless they are included in the price and not separately indicated on the invoice, and any other taxes and charges as ascertainable by the customs authorities from any relevant document(s);
- *for goods of a non-commercial nature*: the price which would have been paid for the goods themselves if they were sold for export to the customs territory of the Union."

The phrase "other taxes and charges" refers to any tax or charge levied on the basis of the value of the goods or on top of a tax or charge applied to such goods.

As for the goods of a non-commercial nature, the definition should also be understood in the same vein as for the commercial goods, meaning the value of the goods themselves, excluding any other costs, taxes or charges already mentioned under letter a of Article 1(48) UCC-DA.

Article 5(44) nUCC defines **'consignment'** as: "*goods, conveyed by one consignor to one consignee, by the same means of transport including multimodal, and coming from the same territory or third country, being of the same type, class or description or being packed together, under the same transport contract".*

Consequently, goods dispatched by the same consignor to the same consignee that were *ordered and shipped separately*, even if arriving on the same day but as separate parcels to the postal operator or the express carrier at the destination, **should be considered as separate consignments**. In the same vein, goods covered by the one order placed by the same person, but dispatched separately, should be considered as separate consignments.

Accordingly, orders of two different consumers that are meant to be conveyed to them separately must always be treated as two different consignments and declared in two different customs declarations.

5.2. Definition of item

Article 5(78) nUCC defines the 'item' as*: one or more goods in a consignment sharing the same tariff classification, description and, where provided for as part of the data requirements applicable to the relevant customs declaration or to the data to be provided or made available to the customs authorities, origin.*

Article 222 UCC-IA indicates that, where a customs declaration covers two or more items of goods, the particulars stated in that declaration relating to each item shall be regarded as constituting a separate customs declaration. This article also enables the possibility, when

goods are not subject to different measures, to regard goods contained in a consignment as constituting a single item where the simplification indicated in Article 177 UCC applies.

Article 177 UCC and Article 228 UCC-IA allow, under certain circumstances, that the highest applicable rate of import or export duty is imposed on goods in a single consignment but classified under different tariff subheadings. However, pursuant to the amended Article 228(1) UCC-IA, the **grouping of items is not allowed where the temporary EUR 3 customs duty applies.**

In essence and due to the limitations imposed by the IT systems, the UHF and the temporary EUR 3 customs duty will automatically apply per declaration line irrespective of the quantity (number of the articles) in that declaration line.

The examples in the tables below illustrate how to apply the EUR 3 temporary customs duty in the H1/H6/H7 declarations, taking into account the following differences amongst them:

- H1:
  - 10-digit TARIC code needs to be declared;
  - the data elements concerning the "country of origin" are available;
  - the quantity of items is available.
- H6 and H7:
  - 6-digit HS code needs to be declared (for H6, CN code);
  - the data elements concerning the "country of origin" are not available;
  - the quantity of items is not available in H7, and only available in H6 if the quantity occurs in supporting documents.

Example: a consignment with a total intrinsic value of EUR 140, the goods originate from China, and the VAT has been collected under the IOSS scheme. The invoice indicates three different articles, e.g. one anorak, one windcheater and one wind jacket.

What does this mean for the data elements to be included in this declaration and the amount of temporary customs duty to be paid?

Data set	Tariff classification	Description HS code	Description according to Annex B	Origin	EUR 3 duty + UHF
H7	6104 19	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted: - Suit - - Of other textile materials	The normal trade description (invoice): 1x women's suits (of artificial fiber) 1x women's suit (of wool) 1x women's suit (other)	Not available	Yes 1x EUR 3 + 1x UHF
H6	6104 19 90	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than	The normal trade description (invoice): 1x women's suits (of artificial fiber)	Not available	Yes 1x EUR 3 +1x UHF

		swimwear), knitted or crocheted : - Suit - - Of other textile materials	1x women's suit (of wool) 1x women's suit (other)		
H1	6104 19 90 10	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted : - Suit - - Of other textile materials - - - Of other textile materials **- - - - Of artificial fibers**	The normal trade description (invoice): 1x women's suit (of artificial fiber)	CN	Yes 3x EUR3 + 3x UHF
	6104 19 90 20	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted : - Suit - - Of other textile materials - - - Of other textile materials **- - - - Of wool or fine animal hair**	1x women's suit (of wool)	CN	
	6104 19 90 90	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted : - Suit - - Of other textile materials - - - Of other textile materials **- - - - Other**	1x women's suit (other)	CN	

For the purpose of the application of the temporary EUR 3 customs duty and the UHF, the tariff classification according to Annex B prevails.

H1

In the table below, we present an example in which a consumer buys parts and accessories that are classified under different TARIC codes and having different origins. The table shows how goods are to be declared in a customs declaration and the resulting application of the temporary EUR 3 customs duty and the UHF. The temporary EUR 3 customs duty and the UHF will apply for each of these declaration lines.

Item	HS code	Description	Quantity	Origin	EUR 3 UHF
Declaration line 1	8714 91 10 **31**	Parts and accessories of vehicles of headings 8711 to 8713: Constructed from carbon fibres and artificial	5	CN	1 x EUR 3 1 x UHF

		resin, for use in the manufacture of bicycles (including e-bikes)			
Declaration line 2	8714 91 10 **31**	Parts and accessories of vehicles of headings 8711 to 8713: Constructed from carbon fibres and artificial resin, for use in the manufacture of bicycles (including e-bikes)	1	TH	1 x EUR 3 1 x UHF
Declaration line 3	8714 91 10 **35**	Frame, constructed from aluminium or aluminium and carbon fibres and artificial resin, for the use in the manufacture of bicycles (including electric bicycles)	2	CN	1 x EUR 3 1 x UHF

5.3. Definition of "Goods in postal consignments"

Pursuant to Article 2 of Council Regulation (EU) No 2026/382, the temporary EUR 3 customs duty apply also to goods in postal consignments as defined in Article 1(24) UCC-DA: goods in a consignment of an intrinsic value not exceeding EUR 150, sold in distance sales of imported goods as defined in Article 14(4), point (2) VAT Directive, excluding:

- goods the importation of which is exempt from VAT in accordance with Article 143(1), point (ca) VAT Directive.

  This point refers to the goods with respect to which the VAT is collected making use of the special arrangements model or via the standard VAT scheme.

- goods which benefit from preferential measures, including those provided for in customs union agreement.

  This point refers to the reduced customs duty rates due to the international trade or Customs Union agreements etc.

All goods falling under the new definition of postal consignments are therefore subject to the temporary 3 EUR customs duty and the UHF.

The change in the definition of '*goods in postal consignment*' has led to corresponding amendments in the UCC-DA, by replacing this expression by "*goods conveyed under the responsibility of a postal operator*" in respect of Entry Summary Declarations ('ENS'), the customs declaration referred to in Article 144 UCC-DA, and acts deemed to be customs declarations in accordance with Article 141 UCC-DA. This excludes goods from Extra Territorial Office of Exchange (ETOEs) that are also conveyed under the responsibility of the postal operator. In the UCC-IA, the change has been made in Articles 288, 289 and 290. These articles rely on the labelling requirements set out in Annexes 72-01 and 72-02 UCC-IA and must be read in conjunction with the relevant provisions of the UCC. Goods moved without a valid Annex 72-01 label are not considered to be moving under the simplified postal transit procedure and are subject to standard transit declaration requirements.

5.4. Goods benefitting from preferential trade and customs Union agreements

Goods benefiting from preferential trade and customs Union agreements must be declared in H1, where it is possible to provide a preference code that differs from '5' related to the EUR 3 customs duty, such as '2' '3' or '4' as long as the IOSS has not been used to collect the VAT. The preference must be indicated in data element 1411 000 000 'Preference' by indicating codes 2, 3 or 4.

In the table below the first digit of the three-digit code are explained:

Code	Description
1	Tariff arrangement *erga omnes*
2	Generalised System of Preferences (GSP)
3	Tariff preferences other than those mentioned under code 2
4	Customs duties under the provisions of customs union agreements concluded by the European Union
5	Goods subject to the EUR 3 customs duty pursuant to Council Regulation (EU) 2026/382

Declaring a preference is possible as long as the IOSS has not been used to collect the VAT, as Council Regulation (EU) 2026/382 imposes the temporary duty on all IOSS transactions. The goods benefitting from preferential tariff treatment sold in transactions qualifying as distance sales are subject to the UHF.

All goods imported making use of the IOSS, irrespective of whether they are declared for customs purposes in H1, H6 or H7, will be subject to the temporary EUR 3 customs duty, pursuant to Regulation (EU) 2026/382, and to the UHF, pursuant to Article 20 nUCC.

6. PROCESS FOR THE TEMPORARY EUR 3 CUSTOMS DUTY AND THE UHF

6.1. Competent customs office to declare IOSS and non-IOSS goods

Where the IOSS is used, the competent customs office for lodging a customs declaration for placing goods under release for free circulation may be located in any Member State.

The deletion of Articles 23 and 24 in Regulation (EC) No 1186/2009 will not impact the VAT schemes and rules related to distance sales. Article 221(4) UCC-IA has been amended in order to ensure an alignment of the new rules regarding the implementation of the temporary customs duty with the collection of VAT in distance sales of imported goods. If the IOSS is not used, the competent customs office for lodging a customs declaration for placing goods under release for free circulation must be located in the Member State of destination, where the transport or

dispatch ends. This is without prejudice to the obligation of the Member State applying the anti-abuse clause in Article 243(5) UCC-IA to treat the goods that had been declared as sold in distance sales.

6.2. Declarations and systems to be used

The detailed content (dataset) of the customs declaration is defined in Annex B of the UCC-DA under the columns H1, H6 and H7. If the conditions for using the respective customs declarations for the release for free circulation of the goods are met, it is up to the person lodging the declaration to submit the appropriate dataset for the release for free circulation of the goods up to EUR 150. Pursuant to amended Articles 143a and 144 UCC-DA, the following rules apply to declare goods subject to the temporary EUR 3 duty from 1 July 2026:

- **H7** declaration may only be used for goods in consignments the intrinsic value of which does not exceed a total of EUR 150, sold in **distance sales of imported goods** as defined in Article 14(4), point (2) VAT Directive.
- **H7** declaration cannot be used for goods subject to **prohibitions and restrictions**.
- **H7** declaration cannot be used to declare goods sold in distance sale subject to excise duties (H7 declaration does not contain enough data to handle excise duty collection and excise goods are excluded from the IOSS scheme).
- **H6** declaration can be voluntarily used for declaring goods in consignments valued up to EUR 1,000 provided that they are not subject to prohibitions and restrictions or to excise duties.
- **H1** must be used for:
    - claiming preferential rates under international trade or customs union agreements, provided that the VAT has not been collected using IOSS (see above);
    - for goods subject to prohibitions and restrictions and to excise duties, regardless of their value; and
    - for goods in consignments with a value above EUR 150.

Example regarding consignment up to EUR 150:

The table below shows which goods sold in **distance sales in a consignment up to EUR 150** can/should be declared, in which declaration system and which customs duty will apply and the details regarding the application of the UHF. The following VAT procedures are considered:

- F48 (IOSS);
- F49 (SA);
- F53 (standard VAT procedure).

The code C07 is deleted as it referred to the import duty relief which has been eliminated pursuant to Regulation (EU) No 2026/382. Code F53 indicates low value goods not declared

under the IOSS or the special arrangement scheme. Therefore, code F53 replaces C07 for cases where C07 could not have been combined with F48 or F49.

			H7		H6		H1	
VAT Proc.	**Code**	**P&R***	**Mandatory/ Voluntary/ Not allowed**	**Customs Duty + UHF****	**Mandatory/ Voluntary/ Not allowed**	**Customs duty +UHF****	**Mandatory /Voluntary/ Not allowed**	**Customs duty +UHF****
IOSS	F48	NO	Voluntary	EUR 3 + UHF	Voluntary	EUR 3 + UHF	Voluntary	EUR 3 + UHF
SA	F49	NO	Voluntary	EUR 3 + UHF	Voluntary	EUR 3 + UHF	Voluntary	EUR 3 / pref. rate + UHF
Standard VAT procedure	F53	NO	Voluntary	EUR 3 + UHF	Voluntary	EUR 3 + UHF	Voluntary	EUR 3 / pref. rate + UHF
IOSS	F48	YES	Not allowed for goods subject to P&R		Not allowed		Mandatory	EUR 3 + UHF
SA	F49	YES	Not allowed for goods subject to P&R		Not allowed		Mandatory	EUR 3 / pref. rate + UHF
Standard VAT procedure	F53	YES	Not allowed for goods subject to P&R		Not allowed		Mandatory	EUR 3 / pref. rate +UHF

(*) Goods subject to P&R

(**) For the UHF must be used new TARIC code Y126

6.3. TARIC code Y126 for the UHF

From 1 November 2026, for goods sold in transactions qualifying as distance sales, declarants must include in their customs declaration, be it H1, H6, and H7 forms, in data element 12 04 002 000 Additional Reference Type, TARIC document code Y126. The declaration of this code triggers the automatic application of the UHF.

6.4. The declarant

The responsibility of paying the temporary EUR 3 customs duty, where applicable, and the UHF on goods sold in distance sales should first and foremost lie with the declarant, i.e. the platforms, sellers, carrier or agent declaring the goods to the customs authorities. Only residually, other persons - including the consumer – can declare the goods.

Pursuant to Article 85(2) nUCC and in accordance with amended Annex B to UCC-DA, from 1 July 2026, the data element '13 05 000 000', for the purposes of the H1, H6 and H7 declarations:

> *Until 30 June 2028, the customs declaration for release for free circulation of goods sold in distance sales shall be lodged by one of the following persons:*
>
> *a. the person permitted to make use of the IOSS scheme or its indirect representative;*
> *b. the person permitted to make use of the special arrangement laid down in Title XII, Chapter 7, of Directive 2006/112/EC or its indirect representative;*
> *c. in cases other than those referred to in points (a) and (b), the indirect representative of the importer;*
> *d. in cases other than those referred to in points (a), (b) and (c), any other person that is able to provide all of the information which is required for the application of the provisions governing the customs procedure for which the goods are declared.*

For the determination of the declarant there is a 'cascade' (hierarchical) approach. This means that the IOSS holder is the first declarant to be considered (**letter a**). As a consequence, the user of the Special Arrangements is to act as declarant only in absence of IOSS (**letter b**). This is logic as the Special Arrangements can only be used in the absence of an IOSS.

Both the IOSS holder and the user of the Special Arrangements can be represented by an indirect representative. That is, the customs authorities are not required to check that the data on "declarant" coincides with the data of the IOSS holder (actually the customs authorities may not check it) or the Special Arrangements user. The customs authorities may accept as declarant a valid EORI number of an indirect representative paying the duties upon release or with a valid guarantee for post-release payment (see below 3.4.6). By contrast, the customs authorities may not accept a customs declaration with an IOSS number where the consumer is the declarant.

Letter (c) applies in the absence of IOSS holder or Special Arrangements user, and it refers to the indirect representative of the importer. This covers the cases in which the importer (consignee/consumer) is represented by an indirect representative (letter c) that becomes the main debtor. In cases (a), (b) and (c), the obligations in Articles 18, 19 and 77(3) UCC apply as regards the indirect representatives.

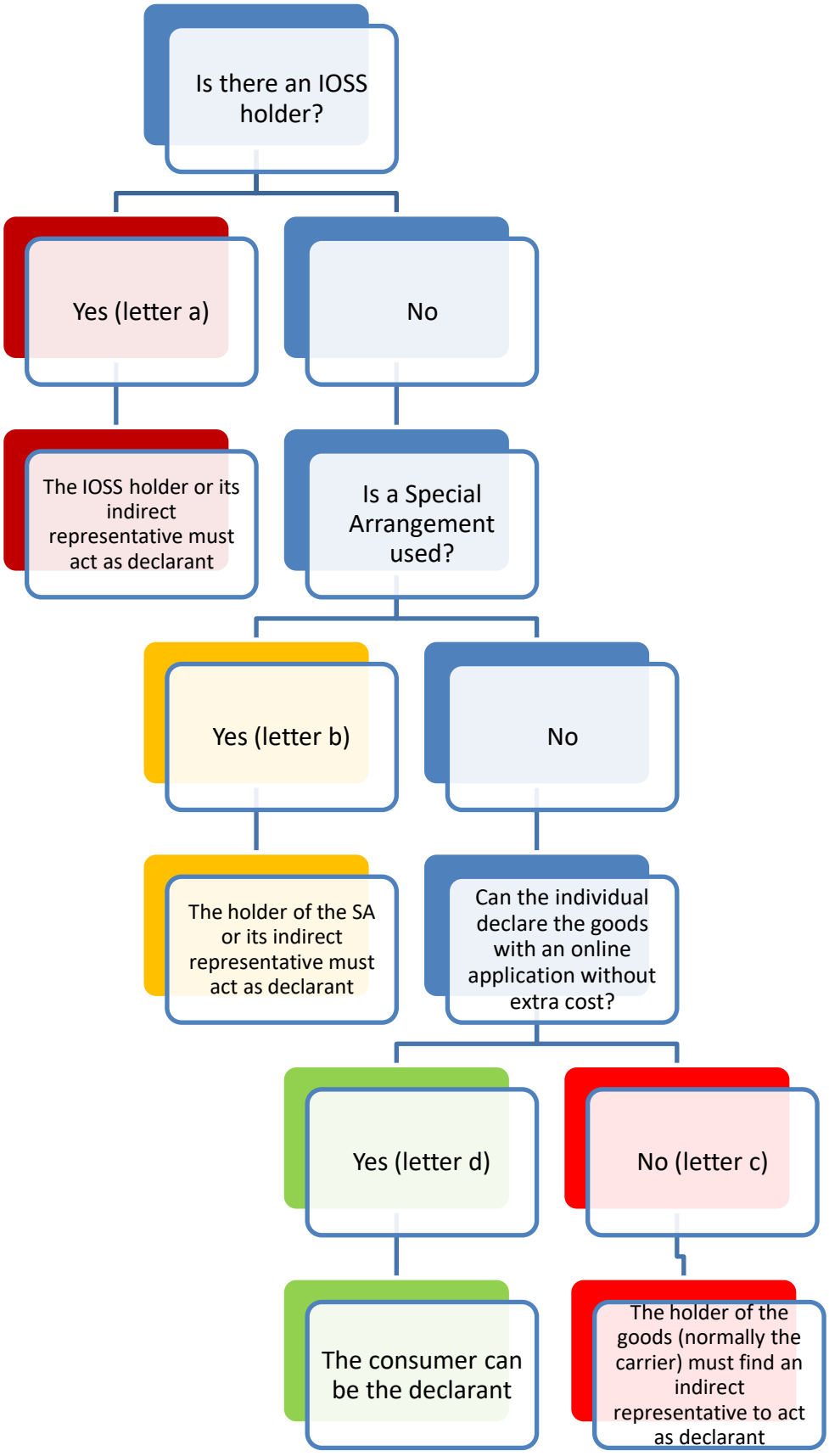
The fact that the IOSS holder, Special Arrangements user or an indirect representative act as declarant does not preclude that a direct representative lodges the customs declaration (i.e. double representation), using the relevant data elements as follows (applicable to H1/H6/H7):

- the IOSS number is in Additional fiscal reference DE 1316 034 000;

- the IOSS holder, Special Arrangements user or other importer indirect representative is the declarant indicated in DE 1305 000 000 (Declarant), being the one lodging the declaration in his own name and on behalf of the importer;
- (iii) the person lodging the declaration is the direct representative of the declarant or indirect representative, indicated in DE 1306 000 000 (Representative), acting in the name of and on behalf of the indirect representative.

Letter (d) allows the consumer to become the declarant and therefore, the debtor. It is a residual possibility, **only available in the few Member States that provide for a web-based declaration system for citizens without additional cost for them and provided that the IOSS has not been used to collect the VAT**. For that reason, letter (d) can only apply after all other options have been discarded.

The flowchart below illustrates the cascade.


Is there an IOSS holder?
Yes (letter a)
No
The IOSS holder or its indirect representative must act as declarant
Is a Special Arrangement used?
Yes (letter b)
No
The holder of the SA or its indirect representative must act as declarant
Can the individual declare the goods with an online application without extra cost?
Yes (letter d)
No (letter c)
The consumer can be the declarant
The holder of the goods (normally the carrier) must find an indirect representative to act as declarant

	Established in EU/Non-EU	Declaration in own name possible? (i)	Possible to appoint an indirect representative? (ii)	Possible to appoint a direct representative? (iii)
IOSS holder	EU	**Y**	**Y**	**Y**
User of SA	EU	**Y**	**Y**	**Y**
Importer	EU	**N**	**Y**	**N**
Any other person	EU	**Y** **Only if allowed MS provides free online declaration for individuals**	**N**	**N/A**
IOSS holder	Non-EU	**N**	**Y**	**N**
User of SA.	Non-EU	**N**	**Y**	**N**
Importer	Non-EU	**N**	**Y**	**N**
Any other person	Non-EU	**N**	**N**	**N**

6.5. Specific operations for postal operators

Postal operators acting under the Universal Postal Union (UPU) legal framework rely on the information provided by the origin post to declare the goods for customs purposes, having no possibility to establish direct contact with the IOSS holder or sender of the consignment.

Therefore, postal operators acting under the UPU may ask the postal operators at origin to designate an indirect representative in the EU to be the declarant. Accordingly, where the goods are conveyed under the responsibility of a postal operator, the customs authorities may accept that the declarant is an indirect representative appointed by the third country postal operator of origin for all their goods, and assume that this declarant is, depending on the cases, acting on behalf of the IOSS holder, the special arrangements holder or the importer.

7. CUSTOMS DEBT, GUARANTEES AND REPAYMENT

7.1. Related provisions and amendments

Regarding the customs debt, guarantees and repayment of the customs duty several different steps can be identified. The table below shows these steps, indicating for each step whether there have been amendments in the UCC-DA or UCC-IA due to the implementation of the temporary EUR 3 customs duty. Subsequently, only these amendments are further explained.

Unless otherwise specified, the applicable provisions are included in Title III UCC (Customs debt and Guarantees) and in the respective Guidance docs:

- Guidance on Customs Debt
- UCC Guidance Guarantees for Customs Debts
- Guidelines on Repayment and Remission of Customs Debt.

	Amendments UCC-DA	Amendments UCC-IA
Debtor	**Y**	**N**
Incurrence of customs debt	**N**	**N**
Place of incurrence	**N**	**N**
Calculation / Notification customs debt	**Y**	**Y**
Guarantees	**N**	**Y**
Limitation of customs debt	**N**	**N**
Entry in the accounts	**N**	**N**
Time of entry	**N**	**N**
Payment	**N**	**N**
Payment facilities (e.g. deferred payment)	**N**	**N**
Repayment / Remission	**Y**	**N**

Amendments 'Y' = explained below.

7.2. Debtor – Responsibility of the declarant

Pursuant to Article 77(3) UCC, the main debtor of the customs debt at import is the declarant. Pursuant to Article 20(5) nUCC, the declarant is also the debtor of the UHF.

The debtor is responsible for all financial obligations in relation to the import duty and is liable for the customs debt. In the event of indirect representation, the person on whose behalf the customs representative is acting shall also be a debtor.

The obligation of the importer – which is also the debtor – to ensure that the goods comply with the requirements imposed by other legislation applied by the customs authorities will apply one year after the entry into force of the nUCC.

The provisions in Article 79 UCC regarding customs debt incurred through non-compliance and the designation of debtor(s) apply *mutatis mutandis* in relation to goods in a consignment

with an intrinsic value not exceeding EUR 150 and in a distance sale of imported goods, as defined in Article 14(4), point (2) VAT Directive. Therefore, where the customs authorities establish that a customs debt by non-compliance has been incurred in the frame of a distance sale of imported goods, not declared as such, the determined amount payable of the corresponding customs debt shall be paid by the debtor. In such a case, it is up to the economic operator to provide proofs that this import is not linked to a distance sale**.**

7.3. Calculation and notification of the customs debt

7.3.1. Temporary EUR 3 customs duty

According to Article 101(1) UCC the amount of import duty payable shall be determined by the customs authorities responsible for the place where the customs debt is incurred (or is deemed to have been incurred), as soon as they have the necessary information.

Where the **IOSS is used**, the customs debt will be incurred in the MS where the customs declaration for placing goods under release for free circulation is lodged (MS competent for the recovery of the customs debt). The MS competent for the recovery of the customs debt has no obligation to consult the tax authority of the MS of registration of IOSS.

Where the **IOSS is not used**, the customs debt shall be incurred in the Member State of consumption, because pursuant to Article 221 UCC-IA, the declaration for free circulation must be lodged where the transport or dispatch ends to ensure a proper VAT calculation.

The detailed instructions regarding **data elements to be used for the calculation of the temporary EUR 3 customs duty** in national declaration systems are laid down in **Annex I.** The instructions follow the information provided in 'Questions & answers – EUR 3 customs duty guidance' document as of 30 June 2026.

7.3.2. The Union handling fee

A Union handling fee (UHF) is collected for the services rendered by the customs authorities for handling a request for placing goods under the release for free circulation procedure for goods sold in distance sales.

According to Article 20(5) nUCC paragraph 2, "*As regards matters in relation to which no specific rules are laid down in, or established pursuant to, this Article, the provisions on customs debt shall apply mutatis mutandis to the Union handling fee*."

Therefore, the provisions on incurrence of the customs debt, place of incurrence, notification, limitation of the customs debt, guarantees, entry in the accounts and time of entry apply. By contrast, some special rules apply for debtors, calculation, recovery and non-refundability.

Accordingly, the handling fee incurs at the same moment as the customs debt, that is, at the moment of acceptance of the customs declaration. This is also the moment initiating the handling of the request for placing goods under the release for free circulation procedure. The debt incurs in the Member State where the customs declaration has been lodged and where the goods are presented to customs.

7.3.3. Calculation and notification of the UHF and the customs debt (including temporary EUR 3 duty) in H6/H7

There are two options:

a) The automatic calculation of the temporary EUR 3 customs duty and UHF per item: the amount of import duty payable is equal to the number of declaration lines entered in the customs declaration multiplied by the relevant amount. The release of the goods by the customs authorities shall be equivalent to notifying the debtor of the customs debt.

b) Where the automatic calculation is not possible, customs authorities shall calculate and notify the customs debt to the debtor(s) when they are in a position to determine the amount of import duty payable and take a decision thereon. The customs authorities may notify the customs debt at the end of a fixed period, not exceeding 31 days. When the calculation and the determination of the customs debt is done without using the import systems, there is the possibility to provide the notification of the customs debt by using means other than by IT processing techniques for the H7 declaration.

7.4. Guarantees

7.4.1. *General rule*

As a general rule, in order for goods to be released, either the customs debt has been paid, or the existing customs debt should be covered by a guarantee. This applies also to the customs debt where the temporary EUR 3 customs duty applies.

Articles 89(2), 90 and 95 UCC stipulate that the guarantee is provided for customs debt and other charges. As Article 20(5) nUCC stipulates that the provisions on customs debt apply on matters not regulated, the UHF must be treated as a customs debt for the purposes of guarantees. Accordingly, the provisions on guarantees for customs debts apply by analogy to the UHF. However, the transit guarantee is not meant to cover the UHF.

7.4.2. Use of comprehensive guarantees (CGU)

Pursuant to Articles 89(5) and 95 UCC, the economic operator must provide a comprehensive guarantee for the customs authorities to be able to release for free circulation goods that are declared for free circulation with multiple declarations over a fixed period of time. This is particularly the case for the person making use of the IOSS scheme or the Special Arrangements or their indirect representatives.

The comprehensive guarantee is mandatory when intended to cover more than one customs operation, declarations, or procedures according to Articles 89(5) and 95 UCC. The guarantee can take any of the forms listed in Article 92 UCC and Article 83 UCC-DA. A cash deposit or equivalent means can also be used to grant a comprehensive guarantee authorisation, and MS customs authorities can accept other forms of guarantee than cash deposit and undertaking by a guarantor, in so far as those forms of guarantee are accepted under national law.

In the UCC Guidance Guarantees for Customs Debts, cases of multi-MS guarantee are explained and would apply with the same requirements (see in particular the parts II.3.1. Geographical validity of the guarantee, II.3.2. Customs office of guarantee (COG), V.2 Comprehensive guarantee and Annex 2 Examples - A.2.5 Examples concerning the consultation procedure).

7.4.3. Reduction of the guarantee

The Commission is in the process of amending Article 158(2) UCC-IA, to include the possibility to reduce the amount of the comprehensive guarantee provided to cover release for free circulation for distance sale goods for AEOs to 30% of the part of the determined reference amount. Member States must ensure that adequate measures are in place for monitoring the AEOs, and that they are ready to take appropriate corrective measures in case of need.

In particular, Member States should tailor their continuous monitoring activities of the AEO authorisations to reflect the potentially increased financial risk linked to the new obligations arising from the temporary EUR 3 customs duty and the UHF.

Notably, the monitoring of AEO authorisations should encompass close supervision, in particular, of the following criteria:

- The record keeping criterion laid down by Article 39(b) UCC and, specifically:
    - The subcriteria of Article 25(1)(d) UCC-IA, pursuant to which AEO holders must have an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions. Therefore, AEOs should be able to determine where goods are subject to the EUR 3 duty and the UHF and shall signal any difficulty in complying with that obligation to customs authorities in line with Article 25(1)(i) UCC-IA.
    - The subcriteria of Article 25(1)(e) UCC-IA, pursuant to which the AEOC referred to in point (a) of Article 38(2) UCC shall have in place a logistical system which identifies goods as Union or non-Union goods and indicates, where appropriate, their location. This subcriteria is of specific relevance to warehouse keepers, who must have procedures in place to differentiate if the goods they store are subject to and have paid the temporary EUR 3 customs duty and UHF thus, are Union goods.
- The financial solvency criterion is laid down by Article 39(c) UCC. The assessment of this criterion should take into account the characteristics of the type of business activity concerned, and in particular the increase of the reference amount of the guarantees arising from the new EUR 3 temporary duty and the UHF.

The different monitoring activities related to the AEO holder must be synchronised including those foreseen by Article 155(5) UCC-IA with respect to the reference amount.

Where the results of any such monitoring reveal that the operator fails to maintain any of the applicable criteria laid down in Article 39 UCC, the competent authorities must initiate the suspension or revocation procedure foreseen in article 24(2)(b) UCC, as appropriate.

7.4.4. Reference amount and monitoring of the reference amount

The reference amount to cover customs debt (temporary duty and mutatis mutandis UHF in these cases) shall correspond to an estimate of the import duty and of the other charges expected to be incurred [Article 155(3)(c) UCC-IA].

The monitoring of the reference amount of a comprehensive guarantee must be done both:

- by the person required to provide a guarantee — Article 156 IA;
- by the customs authorities — Article 157 UCC-IA.

The customs office that has authorised the comprehensive guarantee according to Article 23(5) UCC, and Articles 151(1) and 155(5) UCC-IA, is responsible for monitoring the guaranteed reference amount (Article 157 UCC-IA). It shall review the reference amount on its own initiative or following a request from the person required to provide the guarantee, and shall adjust it to comply with the provisions of Article 90 UCC and Article 155(5) UCC-IA.

Given the method for determination and subsequent notification of the customs debt, i.e. whether automatically done per declaration or manually in a deferred, aggregated way, customs authorities may monitor the reference amount on a transaction basis per customs declaration or by regular audit monitoring.

The audit monitoring of the reference amount may be done on a periodic basis for instance, after the expiry of the prescribed period (maximum 10 days) for the payment of the aggregated amount of the customs debt notified.

Given the dynamics of goods sold in distance sales and the need to protect EU financial interests, it is advisable that holders of comprehensive guarantee authorisations, when needed, timely monitor themselves the sufficiency of the reference amount of their comprehensive guarantees. Additionally, with the agreement of the customs authorities the holders of these authorisations may where applicable adjust their credit balance in their customs accounts, make advance payments, top-up balance accounts, or use interim payments in order to avoid the administrative burden and cost of adjusting the reference amount of the comprehensive guarantees (or the need to provide additional or replacement guarantee), for example due to trade seasonal fluctuations.

7.5. Returns

Pursuant to amended Article 148(3) UCC-DA, economic operators may no longer request the invalidation of the customs declaration for release for free circulation of goods sold in distance sales and in a consignment of an intrinsic value not exceeding EUR 150, where these goods are returned after their release. As a consequence, the temporary EUR 3 customs duties paid for these goods cannot be reimbursed or remitted making use of that facilitation, although the general rules for refund of customs duties in Article 116 UCC continue to apply as well as the other possibilities and motivations for invalidating a customs declaration provided in Article

174 UCC. The procedure for repayment shall be the usual one, also together with the application rules (e.g. the Right to be heard)[10]. Reference is made to the Guidelines on repayment and remission and the Explanatory notes on VAT e-commerce rules.

7.6. Non-refundability of the UHF

According to Article 20(6) nUCC, the UHF is non-refundable.

Therefore, from the moment the UHF incurs, i.e. the customs declaration has been accepted, the UHF cannot be refunded. The reason for it is that the customs authorities, from the moment the customs declaration is accepted, start rendering services to handle the request by checking data, carrying out risk analysis, performing controls, etc. Accordingly:

- where the customs declaration is not accepted, the UHF does not incur. The customs authorities have rendered some digital services but there is not even a request generated yet and the customs debt has not been incurred;
- the release of goods is equivalent to notification of the UHF, pursuant to Article 102(2) UCC;
- where, after acceptance of the customs declaration, the goods are not released, the UHF is nevertheless due because the customs authorities have handled the request (and refused it), so the customs authorities must notify the UHF using other means;
- where the customs declaration is invalidated after having been accepted, the UHF is nevertheless due because the customs authorities have handled the request (and also the request to invalidate) so the customs authorities must notify the UHF in a different form;
- where the customs debt incurs as a consequence of non-compliance, the UHF does not incur because there is no request. Non-compliance is expected to be addressed through dissuasive penalties, pursuant to Article 42 UCC (Regulation (EU) No 952/2013);
- where customs authorities during the verification or post-release control conclude that the customs declaration was drawn up on the basis of false information leading to all or part of the UHF not been collected, the UHF determined by the customs authorities will be notified and due.

8. PRODUCT IDENTIFIERS

8.1. Context, requirement and objective

An EU-wide large scale customs control operation undertaken by the 27 Member States customs authorities, in cooperation with market surveillance authorities, under a priority control area (PCA)[11] provided evidence that a high percentage of low value goods directly

[10] https://taxation-customs.ec.europa.eu/customs/union-customs-code/ucc-guidance-documents_en

[11] The results of the controls, carried out in two phases, can be found in DG TAXUD's website. For Phase 1, see: Large scale EU customs control action shows most third-country e-commerce goods do not follow standards. For Phase 2, see: Protein powder, sunglasses, moisturiser: what do these products have in common? If you buy them online, they most likely violate EU product standards

imported from third countries to consumers in the EU customs territory do not comply with EU product requirements and safety rules.

The amended UCC-DA therefore introduces the requirement to provide or make available product identifiers (PID) to customs for imports in distance sales. As explained by Recital 11[12], the general objective of the measure is thus to improve controls in distance sales of imported goods or, in other words, to deliver more effective risk management and enforcement of prohibitions and restrictions on goods in e-commerce. Concretely, the new PID requirement will allow customs to obtain and use operational and supply chain traceability information to facilitate the identification on non-compliant goods, thereby allowing scaling up the outcome of the control of an individual product to all the products that present a similar risk.

This new PID requirement is a first step in the provision of additional information on goods that will be complemented by more comprehensive product data requirements once the relevant provisions of the nUCC, e.g., Article 109(3)(a), enters into application and the EU Customs Data Hub for e-commerce is deployed from July 2028.

8.2. Entry into application and voluntary application

The new requirement applies to all goods sold in distance sales of imported goods with an intrinsic value not exceeding EUR 150 as from 1 November 2026.

This stems from Annex B, point 2(a) UCC-DA where it is stated that the product identifiers "*shall be provided for each item regarding goods sold in distance sales of imported goods, as defined in Article 14(4), point (2), of Directive 2006/112/EC"*.

The Commission is in the process of amending Annex B, to clarify that the requirement only applies to goods with an intrinsic value not exceeding EUR 150. Since the introduction of that requirement was analysed by reference to the concept of 'low value consignment', as defined in Article 143a UCC-DA, its scope should be limited to goods contained in consignments of an intrinsic value not exceeding EUR 150, sold in distance sales of imported goods as defined in Article 14(4), point (2), of VAT Directive.

The requirement applies mainly to goods imported to a customer in the Union (B2C). Business-to-business (B2B) flows are in principle not concerned as they do not fall under the scope and definitions applicable to the PID reporting requirement.

Operators could voluntarily provide the required PID to customs from 1 July 2026. This initial voluntary period allowed customs authorities and economic operators to collaborate on practical implementation and ensure data readiness across the supply chain. During this voluntary period, no sanction, penalty or other measure could be imposed because the data would not be provided or would be incorrect. Effective enforcement starts from 1 November 2026.

[12] Recital 11 Commission Delegated Regulation (EU) 2026/1022 amending Delegated Regulation (EU) 2015/2446 as regards definitions, customs declarations and data elements related to the temporary EUR 3 customs duty on distance sales of imported goods in a consignment with an intrinsic value not exceeding EUR 150.

8.3. General PID considerations

PID are very widely used to identify and retrieve or trace goods across time and location without undue efforts or risk of confusion. E.g., economic operators use PID to monitor the quantities produced, in inventory, sold, billed, delivered, returned, withdrawn or recalled, while clients may use PID to retrieve products on platforms, other means of distance sales or websites (e.g., price comparison websites) easily and with the certainty to get the same product.

- There exists a wide range of product identifiers used for different purposes. In general, PID present the following main characteristics by design:

- Uniqueness: each PID must refer to exactly one product variant (same brand, size, colour, packaging, etc.). Two different items cannot share the same PID within the economic operators' system. This prevents confusion in the use of the PID for inventory, sales, regulatory tracking or other purposes.

- Persistence: the identifier remains unchanged throughout the product's lifecycle (at least from manufacturing to offer for sale to delivery – possibly up to its end of life). Most PID do not change when moving between economic operators, warehouses, or platforms.

- Compact & Efficient, i.e. short enough for labels, barcodes, and databases (typically 8–14 digits), yet containing sufficient information without wasting space or increasing printing costs.

There exists a wide range of product identifiers, but a core difference between them lies in the 'type' or 'origin' of the PID, i.e. whether the PID is:

- created or obtained in application of certain legal obligations or regulatory requirements (e.g., Due Diligence Statement reference number under Regulation (EU) 2023/1115 on deforestation, Digital Product Passport under Regulation (EU) 2024/1781 on eco-design for sustainable product, CPNP reference under Regulation (EC) 1223/2009 on cosmetic products[13]), or

- defined by the economic operators themselves for operational or supply-chain purposes.

PID created or assigned pursuant to sectoral legislation shall be communicated to customs where such legislation so requires and in accordance with the specific implementation within TARIC. On the contrary, PID defined by the economic operators are generally not communicated to authorities, in particular not to customs, and this constitutes the main change introduced by the new PID requirement.

[13] Regulation (EC) No 1223/2009 of the European Parliament and of the Council of 30 November 2009 on cosmetic products.

8.4. Common rules for product identifiers

The new PID requirement lays down an obligation to provide or make available to customs some specific PID defined by economic operators for operational or supply-chain purposes respectively:

- a PID created and used by the 'merchant' in relation to the offering for distance sales and
- the PID created by the manufacturer, respectively the non-standardised one and, where it exists, the standardised one.

Thus, the merchant product identifier is the unique PID determined by and used on the platform, not the individual sellers, to offer the product on distance sale. The non-standardised manufacturer product identifier and standardised manufactured product identifier on the other hand are determined by the manufacturer, not the sellers.

Because the PID to be provided under the new PID requirement are operational or supply-chain PID defined by the economic operators themselves, there is no single way to assign the PID, and there may be several candidates for reporting and therefore a choice to make.

When selecting the PID to be provided to customs under the new PID requirement, the core principle should always be to meet the primary objective of the new PID requirement, i.e. improving controls on goods sold in distance sales of imported goods and, in particular, enabling scaling up the outcome of the control of an individual product to all the products that present a similar risk.

Against this background, using deliberately PID that prevent this objective (e.g., by assigning and reporting PIDs at batch or unit level where one exists at model level) will be considered as an act contrary to the objective of the new PID requirement and thus an infringement of the new obligation. Indeed, Article 274(1), point b) nUCC lists as an infringement the "*failure to comply with the obligation to provide or make available complete, accurate data to customs authorities in accordance with customs legislation*".

8.4.1. Merchant product identifier (M-PID)

The first PID to be communicated – in all cases, with no exception – is the 'merchant PID', which, pursuant to the new definition in Article 1(58) UCC-DA, is a PID '*assigned by the online seller, marketplace or platform*'. In other words, it is a PID determined by the economic operator organising and managing the offer for distance sales of the imported goods. It follows that the M-PID is expected to be unique on each online sales website, marketplace or platform, irrespective of the number of different individual sellers offering the product for sale.

M-PID generally have the following specific characteristics in addition to the common characteristics listed above:

- Client accessibility: the M-PID is expected to be accessible to and known by clients to uniquely identify the goods, retrieve the distance sale offer and make their orders.

- Primary key for searchability: the M-PID assigned on a specific online website, platform or marketplace may be used in the search functionality available on that online website, platform or marketplace to retrieve thereon easily and uniquely the product and avoid confusion with any other products on sale.

- Optional presence on product or packaging: the M-PID is expected to be mainly used for the offering for sale and the fulfilment of the sale (warehousing, packaging, addressing and dispatching), but it may sometimes be affixed on the product or its packaging (e.g., a label is added to the product or its packaging upon sourcing from the manufacturer or other economic operators to facilitate warehousing and packaging).

8.4.2. 'Non-standardised manufacturer product identifier' (NS-PID)

The second PID to be communicated – in all cases, with no exception – is a 'non-standardised product identifier', which, pursuant to definition in Article 1(59) UCC-DA, '*is assigned by a manufacturer, producer or product supplier and which does not rely on internationally recognised standards*'.

The terms '*manufacturer, producer or product supplier*' should be understood by reference to the new definitions laid down in the nUCC. Definition quoted here only for convenience of the readers (please use only the official text for complying with the new PID requirement):

> *"(57) 'manufacturer' means:*
>
> *(a) the manufacturer of the product pursuant to the other legislation applied by the customs authorities that is applicable to that product; or*
>
> *(b) in the case of agricultural products as defined in Article 38(1) TFEU or raw materials, the producer; or*
>
> *(c) if there is no manufacturer or producer as referred to in points (a) and (b), the natural or legal person or association of persons that manufactured the product or had the product manufactured, and that markets that product under that person's or association's name or trademark.*
>
> *(58) 'product supplier' means any natural or legal person or association of persons in the supply chain that manufactures a product in whole or in part, whether as manufacturer or in any other circumstance."*

The new requirement assumes that all products are assigned a NS-PID as, in general, there is an operational need, upon manufacturing or sourcing of a product, to monitor the warehousing, availability for sale, packaging, etc. of the product. However, there may be special situations:

- In the exceptional cases where no NS-PID exists at the time of entry into application of the new PID requirement or voluntary communication of PID, the manufacturer, producer or product supplier is expected to assign one. They shall determine this NS-PID in view of the nature of their business and taking into consideration the objective

and purposes of the new PID requirement. No specific structure is required: it is up to the manufacturer to define it.

- Also, the manufacturer, producer or product supplier may decide to assign no NS-PID but use the S-PID (see below) also as NS-PID to simplify their operations; this is perfectly acceptable.

- Further edge cases are analysed in the final section on PID below.

NS-PID generally have the following specific characteristics in addition to the common characteristics listed in section 'general PID considerations:

- Traceability: supports traceability and, more generally, identification requirements of products, thereby enabling tracking back to manufacturer information.

- Hierarchical structure (when applicable): it may embed meaningful layers (e.g., the PID for trousers could be the concatenation of a model and a specific colour, black vs blue vs kaki). This allows efficient data management.

8.4.3. 'Standardised manufacturer product identifier' (S-PID)

The third and last PID to be communicated – only where it exists – is a 'standardised product identifier', which, pursuant to definition in Article 1(60) UCC-DA, '*is assigned by a manufacturer, producer or product supplier and which relies on internationally recognised standards*'. The main difference here with section 'NS-PID' is the compliance of this S-PID with the standards governing a specific PID scheme.

In Europe, most common S-PID used are respectively the EAN (European Article Number) for many products and the ISBN (International Standard Book Number) for books, both widely used in relation to retail products. Other S-PID are however possible.

S-PID are the most advanced manufacturer's PID and they usually present the following specific characteristics in addition to the common characteristics listed above:

- Standardisation: they follow an internationally recognised format, ensuring compatibility across retailers, marketplaces, customs, and supply chains worldwide.
- Machine-readable: they are usually encoded in barcodes (EAN-13, UPC), QR codes, or RFID, allowing fast, accurate scanning at checkout, in warehouses, and for automated systems, reducing human error.
- Error detection: they include built-in check digits or algorithms (e.g., modulo-10 in EAN) that detect transcription mistakes or scanning errors during entry or transmission.
- Global scope: they work across borders and platforms without re-assignment, enabling seamless international trade and e-commerce.
- Publicly verifiable (for open standards): they can be validated or looked up through official registries without needing private access, building trust across the supply chain.

The manufacturer, producer or product supplier have no obligation to assign S-PID to all products, as such schemes are usually administered to secure the benefits of the standardisation, but this implies in turn a cost for obtaining the S-PID. Where no S-PID has been assigned to a product, an exception code will be available and need to be provided.

8.5. Roles and responsibilities

The new PID requirement entrusts, in definitions laid down in Article 1 paragraphs from (58) to (60) UCC-DA, the '*online seller, marketplace or platform*' and the '*manufacturer, producer or product supplier*' with specific roles and responsibilities. It also lays down a new reporting obligation on another important group of stakeholders under the current provisions of the [14], the declarants who will have to provide the PID to customs.

Online seller, marketplace or platform
The first role entrusted by the new PID requirement lies upon the online seller, marketplace or platform who are expected to assign the M-PID to products. As the main objective of the new PID requirement is to scale up the outcome of individual controls and as explained above in section 'M-PID', the core responsibility of this role is to ensure that, where a product is offered for distance sale in a context of multi-seller marketplace or platform, the product is identified uniquely across the platform.
As a corollary of this primary responsibility of assigning the M-PID, these actors have obviously the implicit responsibility of providing the M-PID to any other stakeholders subject to the PID requirement itself, i.e. the submission to customs.

Manufacturer, producer or product supplier
The second role lies on the manufacturer, producer or product supplier who are expected to assign the NS-PID and optionally the S-PID.
As a corollary of this primary responsibility of assigning the NS-PID and – optionally – S-PID, these actors have obviously the implicit responsibility of providing these PID to any other actors acquiring their products and across the whole supply chain with a view to ensure that the NS-PID and, where it exists, the S-PID reaches the stakeholders subject to the PID requirement itself, i.e. the submission to customs.

Declarants
Finally, the declarants are required to provide the PID to customs. Article 15 UCC lays down the principle that "*The lodging of a customs declaration (…) shall render the person concerned responsible for all of the following:*

> *(a) the accuracy and completeness of the information given in the declaration, notification or application;*
>
> *(b) the authenticity, accuracy and validity of any document supporting the declaration, notification or application;*

[14] Further to the adoption of the new Union customs code (Regulation (EU) 2026/2108), new roles and responsibilities will apply in the future. This guidance is based only on the current version of the Union Customs Code (Regulation (EU) No 952/2013), and it will be updated in due time to reflect the new Union customs code.

(c) where applicable, compliance with all of the obligations relating to the placing of the goods in question under the customs procedure concerned, or to the conduct of the authorised operations.

The first subparagraph shall also apply to the provision of any information in any other form required by, or given to, the customs authorities."

Under the declarant cascade established by the UCC-DA for H1, H6, and H7 declarations covering distance sales under EUR 150, the declarant will in most cases be the IOSS holder, the special arrangements operator, their indirect customs representative, the indirect customs representative of the importer or - as a residual category - any person able to present the goods to customs. Those actors shall thus take all appropriate measures to ensure that, where required, the PID are made available to them for subsequent provision to customs. In case of doubts about the quality and compliance of the PID received with the new PID requirement, they should take reasonable measures to cope with their responsibility under the new PID requirement. For example, in case of serious doubt about the S-PID that are easily verifiable, they may check the product itself to ensure that the PID complies with the conditions described above.

8.6. TARIC integration

To secure a common implementation at EU level and to minimise the need for IT adjustments in Member States and by economic operators, the new PID requirement will rely on the data element 'Supporting Document' in Annex B to UCC-DA (data element 12 03 000 000). The new PID requirement is integrated in TARIC as a new TARIC measure type at EU level. The new TARIC measure type has been created, with the validity start date of 1 July 2026.

Concretely, new document codes were created to accommodate the modification to UCC-DA:

- C127: merchant product identifier, (to be declared in data element '12 03 000 000 Supporting document')
- C128: non-standardised manufacturer product identifier, (to be declared in data element '12 03 000 000 Supporting document')
- C129: standardised manufacturer product identifier, (to be declared in data element '12 03 000 000 Supporting document')
- Y081: no standardised manufacturer product identifier for the declared product exists, (to be declared in data element '12 04 Additional reference type').

Whenever the additional procedure code (data element 11 10 000 000) F48, F49 or F53 are used in relation to distance sales of imported goods, the document codes for the PID identifiers shall be declared in the applicable data element (or any equivalent data element of other authorised customs declarations).

8.7. Practical and technical considerations

The UCC-DA requires to provide as a minimum the M-PID and the NS-PID. If it exists, the standardised PID shall be declared as well.

By definition and by design, M-PID, NS-PID and S-PID are different. Compliance with the new PID requirement implies gathering each of them (S-PID: where it exists). Although not frequent in practice, it may happen that a manufacturer uses the S-PID also as NS-PID. In such exceptional cases, the PID communicated under the TARIC document codes C128 and C129 may be the same. Although not frequent either, it may similarly happen that an online platform uses the S-PID also as M-PID. In such exceptional cases, the PID communicated under the TARIC document codes C127 and C129 may be the same. In all these cases, both TARIC document codes – C128 and C129 in the first case, or C127 and C129 in the second case – should be declared.

The absence of the S-PID will be declared under data element 12 04 "additional reference type" by encoding the TARIC code Y081 "No standardized manufacturer product identifier for the declared product exists".

Data element 12 03 000 000 is repeatable and, in case an item includes several products (see the explanations above about "item"), the PID of each product declared under the item shall be reported. There shall be as many repetitions as there are PID to declare under each of the three TARIC document codes C127, C128 and C129. For example, if two products have the same TARIC classification and are declared under one item line and the S-PID is available for each product, there shall be 6 repetitions in total; if one product has 2 NS-PID because the platform uses both a long and short NS-PID, there will be 2 repetitions of C128.

In case of bundled sale (e.g., a laptop packaged with a protective sleeve and a wireless mouse), the specific TARIC document code shall be repeated to provide the PID of each product declared under that line. In such cases, as regards the communication of the S-PID, the code Y081 should only be used in case none of the grouped products has a S-PID; otherwise, the S-PID that exist(s) for one or several grouped products shall be reported (with no indication of the Y081 for the products without S-PID).

When it comes to special characters used in data element 12 03 000 000, as the relevant declarations are processed by national systems, it depends on the system specifications whether and which characters they accept as alphabetical characters (for the numerical ones it is clear). In practice, this is also a question of national languages. In some languages, certain special characters are integral part of the language (e.g. French, German, Hungarian, Polish), whilst in others (e.g. English, Dutch) they play no role. Special characters not accepted by a national system may be replaced by the most equivalent character accepted by that system.

8.8. Specific circumstances

Some specific circumstances may trigger questions as to how to concrete comply with the new PID requirement. This section details specific administrative tolerance for some specific circumstances.

Administrative tolerance for goods classified under some specific commodity codes
Due to their intrinsic nature, the following products and categories thereof, provided that they are classified under the commodity codes listed in the table below, are deemed administratively to comply with the new PID requirement where the following conventional PID is provided to customs: "M-PID" in C127 and "NS-PID" in C128.

Products or categories thereof and applicable conditions	Commodity codes (**non-exhaustive list**)
Unprocessed agricultural and perishable goods	Chapter 1 to Chapter 15
Hand-made and artisanal goods	4420 11 and 4420 19 4602 4802 10 00 5702 10 00 5804 30 00 5805 00 00 7013 28 10 7013 33 11 7013 33 19 7013 37 51 7013 37 59 7013 41 10 7013 49 91 7013 91 10
Antiques, collectibles, art, stamps, and coins	9701 9702 9703 9704 9705 9706

Healthcare products, medical devices and pharmaceutical goods

The following principles apply to the concerned products as regards the S-PID:

- Medical devices under Regulations (EU) 2017/745 (MDR) and 2017/746 (IVDR):

- Where it exists pursuant to these two legal acts, the UDI-DI is deemed to be an S-PID for the application of the PID requirement.
- Legacy devices not subject to the UDI-DI (Device Identifier) requirement until 27 November 2026 are deemed to be compliant with the new PID requirement where the S-PID provided is the CELEX number of the applicable legal act, respectively "32017R0745" and "32017R0746";
- Other medical devices not subject to the UDI-DI requirement shall report any other S-PID where it exists (e.g., non-EU medical devices sold direct to EU consumers without CE marking that have no EUDAMED registration and no EU-compliant UDI-DI at all; custom-made devices explicitly exempt from EUDAMED UDI registration under Article 29(4) MDR).

- Medicinal products and OTC pharmaceuticals under Directive 2011/62/EU:
  - The product code (AI 01) may be used as S-PID.

Observations on patient impact and continuity of supply: EU patients increasingly source medical consumables, assistive devices, and health supplements directly from non-EU suppliers via e-commerce. Such orders may also be repeated, subscription-type shipments on which patients depend for daily treatment continuity. As these goods are also subject to the new PID requirement and to avoid as far as possible that a declaration is held or rejected for non-compliance with the PID requirement interrupts a treatment regime, economic operators are called to pay special attention in complying with the new PID requirement. Customs will do the utmost to carry out a speedy control of these goods.

Other cases

Other cases do not benefit from privileged administrative treatment.

For example, second-hand and refurbished goods as well as custom, personalised and print-on-demand goods shall comply with the new PID requirement, such as in the following examples:

- the PID of the original product shall be provided in case of second-hand good;
- the PID of the underlying textile should be provided to customs in case of a textile personalised with an individual logo or name;
- the PID of an underlying good or service shall be provided in the customised offer for sale.

9. VAT TREATMENT

9.1. Temporary EUR 3 customs duty

The existing VAT schemes for imported goods in a consignment up to EUR 150 (IOSS, Special Arrangement and standard procedure) will not be changed because of the implementation of the temporary EUR 3 customs duty. The explanations provided for these schemes in the Customs Guidance document on low value consignments and the Explanatory Notes on VAT e-commerce rules remain fully applicable and are not repeated in this guidance document.

9.2. The Union handling fee

The UHF is to be considered compensation for a service rendered by a public authority acting as such (customs authorities) for each distance sale of imported goods (DSIG) including supplies exceeding EUR 150. In accordance with Articles 73, 78 first paragraph (b) and 86(1)(b) of the VAT Directive, the handling fee should be part of the VAT taxable amount as it amounts to an incidental expense to the supply.

As a consequence, the VAT will be due on the UHF.

9.2.1. DSIG imported via the IOSS (for supplies not exceeding EUR 150)

When the IOSS is used, the importation benefits from an exemption of import VAT. Instead, the VAT on the supply is collected upfront on the DSIG at the time the payment of the order is accepted. This VAT is declared and remitted via the monthly IOSS VAT return.

Since IOSS goods benefit from a VAT exemption at import, there is no VAT due on the UHF at the time of importation.

However, where the UHF is charged to the consumer at the moment of sale, the UHF forms part of the taxable amount for VAT to be declared in the IOSS VAT return.

9.2.2. DSIG imported via the Special Arrangements (for supplies not exceeding EUR 150)

The Special arrangements may be used as an alternative simplification when IOSS is not used. Under these arrangements, import VAT is due. The customer is the person liable for the payment of the import VAT. Postal operators/carriers collect that VAT from the customer and remit it on a monthly basis.

As mentioned, VAT is due at importation. Since the handling fee amounts to an incidental expense to the supply, the UHF must form part of the taxable amount on which the VAT is charged by postal operators/carriers.

When the goods are returned, the VAT charged on the UHF fee will be refunded as part of the total VAT paid for this importation.

9.2.3. DSIG imported under the standard procedure (for any supply)

If neither the IOSS nor the special arrangements are used or where the DSIG exceeds EUR 150, import VAT is due under the standard procedure. The UHF must form part of the taxable amount on which the VAT is charged.

When the goods are returned, the VAT charged on the UHF will be refunded as part of the total VAT paid for this importation.

ANNEX I

Detailed rules regarding elements to be used for the calculation of the temporary EUR 3 customs duty and the Union handling fee in national declaration systems

The customs duty of EUR 3 per item in a consignment can be considered as a specific duty.

Normally the tax base for specific duties is declared as follows:

1. data element 14 03 040 005 is used to define the measurement unit (for example pieces, pairs etc.)
2. the actual quantity is declared in data element 14 03 040 006.

For the customs duty of EUR 3 per item in a consignment the following specificities have to be considered:

- the measurement unit is "declaration goods item". Currently there is no Union code defined with this meaning. The code "NAR" (Number of Items) in CL349 (Unit) has been created a long time ago for a different purpose and with a different meaning. It can therefore not be used for the declaration of the "declaration goods item".
- due to technical settings the field measurement unit cannot be empty.
- the tax rate (14 03 040 041) is 3 EUR per item.
- the payable tax amount (data element 14 03 042 000) is 3 EUR for each declaration item.

For the calculation, there are two options in the Member States national declaration systems as follows.

These options can be used for both, the standard data set in column H1 as well as the super reduced data set in column H7.

OPTION 1 – use of Data elements 14 03 040 005 and 14 03 040 006

Given that the duty is calculated on item level for each item in the declaration the quantity (data element 14 03 040 006) is by default "1".

Where a Member State opts to use 'Measurement unit' (data element 14 03 040 005) and 'Quantity' (data element 14 03 040 006), a code has to be provided in the data element for the measure unit. Due to the short period for implementation, it is not possible to create a dedicated code for "Declaration Goods Item", the code "EUR" or the code for the national currency (if in the national system of the Member State the currency is not euro) can be used as a measurement unit for the customs duty of EUR 3 per item in a consignment. It should be kept in mind that the code "EUR" or the equivalent code for national currency does not refer to the currency but to the "Declaration Goods Item" which is the measurement unit on which the duty calculation is based.

The total to be paid per declaration is the sum over all declaration goods items (or the product of EUR 3 multiplied by the number of declaration goods items).

In this case, the following entries would have to be made:

For customs duties:

14 03 039 000	Tax type	A00
14 03 038 000	Method of Payment	
14 03 040 041	Tax base – Tax rate	3 EUR per item
14 03 040 005	Tax base – Measurement unit and qualifier	EUR or code for national currency
14 03 040 006	Tax base – Quantity	1
14 03 040 014	Tax base – Amount	Not applicable
14 03 042 000	Payable Tax Amount	3 EUR

OPTION 2 – use of data element 14 03 040 014

It is also acceptable that Amount' (data element 14 03 040 014) is used with a default value "1" - instead of the data elements 'Measurement Unit' (14 03 040 005) and 'Quantity' (14 03 040 006).

In this case, the following entries would have to be made:

For customs duties:

14 03 039 000	Tax type	A00
14 03 038 000	Method of Payment	
14 03 040 041	Tax-base – Tax rate	3 EUR per item
14 03 040 005	Tax base – Measurement unit and qualifier	EUR or code for national currency
14 03 040 006	Tax base – Quantity	Not applicable
14 03 040 014	Tax base – Amount	1
14 03 042 000	Payable Tax Amount	3 EUR