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IMPORTATION AND EXPORTATION OF LOW VALUE CONSIGNMENTS – The EUR 3 temporary customs duty "Guidance for Member States and Trade"

Version of 2 June 2026

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ABBREVIATIONS

CGU	Comprehensive Guarantee Authorisation
DRR	Duty Relief Regulation (Council Regulation (EC) No 1186/2009)
DSIG	Distance sale of imported goods
IOSS	Import One Stop Shop
SA	Special Arrangements
SFT	Special Fiscal Territories, according to Council Directive 2006/112/EC
UCC	Union Customs Code (Regulation (EU) No 952/2013 of the European Parliament and of the Council)
UCC-DA	Union Customs Code Delegated Act (Commission Delegated Regulation (EU) 2015/2446)
UCC-IA	Union Customs Code Implementing Act (Commission Implementing Regulation (EU) No 2015/2447)
UPU	Universal Postal Union
VAT	Value Added Tax
VAT Directive	Council Directive 2006/112/EC

1. INTRODUCTION

Due to the digitalised customs environment where electronic data are available for all imported goods regardless of their value, it is no longer justified to maintain the customs duty relief for low value consignments that was introduced to prevent the disproportionate administrative burden on customs authorities, businesses and private individuals but that provides a competitive advantage to certain business flows.

For these reasons, in Council Regulation (EU) No 2026/382[1] of 11 February 2026, the Council agreed to eliminate the EUR 150 customs duty relief threshold in Article 23 and 24 of Council Regulation (EC) No 1186/2009[2], and introduced a temporary customs duty of EUR 3 per item in consignments with intrinsic value up to EUR 150.

This guidance document provides clarifications and examples on the application of the EUR 3 temporary customs duty from 1 July 2026.

2. LEGAL BASE

2.1. Amendments to the Duty Relief Regulation (EC) No 1186/2009

Council Regulation (EU) 2026/382 of 11 February 2026 has amended the Regulation (EC) No 1186/2009 (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. *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. 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.**

[1] Regulation - EU - 2026/382 - EN - EUR-Lex
[2] Regulation - 1186/2009 - EN - EUR-Lex

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.**

2.2. 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 (Register of Commission Documents - C(2026)2760)
- [Link to amendment to Commission Implementing Regulation 2015/2447 of 24 November 2015 to be added].

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.

3. RULES FOR THE EUR 3 TEMPORARY CUSTOMS DUTY

3.1. Scope of the EUR 3 temporary 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 3 EUR duty to apply, accordingly:

1. The 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.
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. The concept of distance sale

The intention of Council regulation (EU) No 2026/382 is for the 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, H6 or H7 declaration.

Distance sales are defined in Article 14(4)(2) VAT Directive 2006/112 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.

3.2.1. Four elements of a distance sale as relevant for the temporary duty

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 Special Fiscal territories in Article 6(1) of the VAT Directive[3] –). 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 will therefore indicate to the customs authorities that the transaction is a distance sale. The indication of a valid IOSS number will obviously also indicate that the goods were sold in a distance sale.

3. The goods must be in **a third country or third territory** (meaning out of the customs territory of the Union defined at article 4 of the 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 or third territories or third countries under the IOSS, the VAT chargeable event occurs when the payment has been accepted. This means, according to Article 41bis 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.

4. The goods must be **dispatched or transported to the customer by or on behalf of the supplier** mentioned under point 1. This covers also when the supplier intervenes

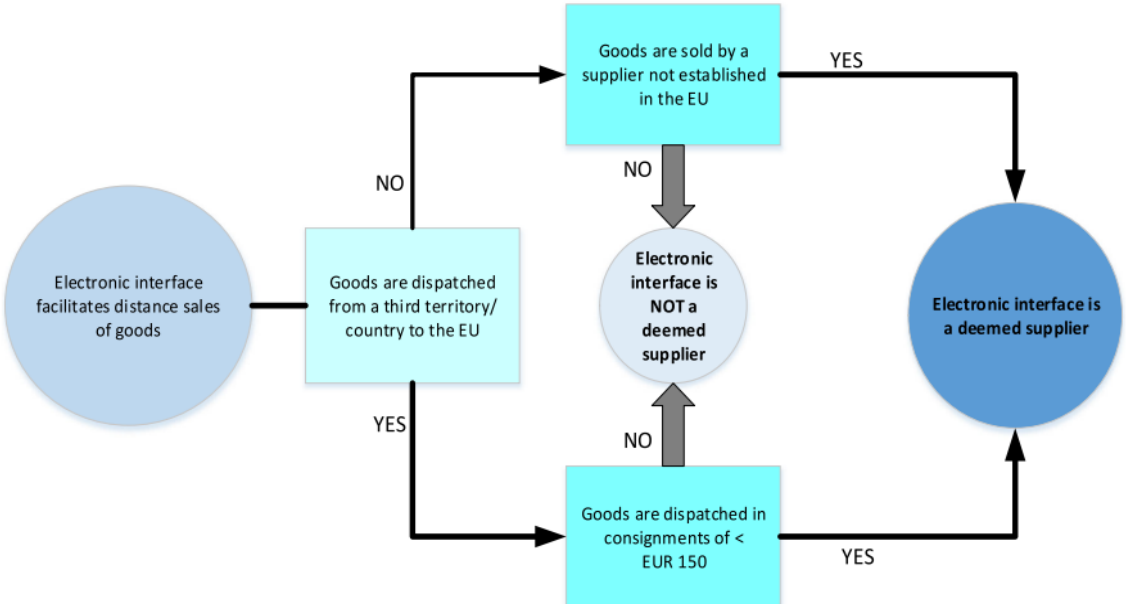
[3] Mount Athos, the Canary Islands, the French territories referred to in Article 349 and Article 355(1) of the Treaty on the Functioning of the European Union, the Aland Islands, the Channel Islands, Campione d'Italia and the Italian waters of Lake Lugano.

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



3.2.2. 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 EUR 3 customs duty therefore applies to those goods.

The question arises as to whether goods sold to consumers in the Union customs territory **while stored** in a customs warehouse are also to be considered as sold in a transaction qualifying as a distance sale because, for customs purposes, the goods are not in free circulation in the Union customs territory, they do not have Union status and must therefore be considered as still in a third country or territory.

Furthermore, in principle, pursuant to Article 201 UCC DA, authorisations for the operation of storage facilities for the customs warehousing of goods must be granted on condition that the storage facilities are not used for the purpose of retail sale.

This is in line with Article 155 of the VAT Directive, which prevents goods destined for final consumption being placed in a customs warehouse. Hence, a supplier wishing to supply goods that are stored in a customs warehouse to consumers in the Union customs territory must first declare the goods for free circulation in the EU. These supplies could then be either domestic supplies or intra-EU distance sales of goods for VAT purposes.

The Commission is considering amending Article 201 DA in the near future to reflect this limitation.

3.2.3. The anti-abuse clause

Article 243 UCC IA states that "*5. 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*[4], where it held that, in grouped consignments of goods, each consignment is to be considered separately.

[4] 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.

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 that would allow to indicate different final destinations for each individual consignment.
- 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.
- 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) 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 EUR 3 customs duty 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 to be applied to imports resulting from distance sales is a fixed amount and not *ad valorem*, there will be **no need to establish a customs value** and consequently, no need to identify the relevant transaction value for the purpose of determining customs value.

3.3. Definitions

3.3.1. Definition of intrinsic value and consignment

Definition of **'intrinsic value'** relevant only 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) of the UCC-DA.

'consignment' as in Article 5(35) of the customs reform code: means 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.

3.3.1. Definition of item

Article 1(61) UCC-DA defines the 'item' as*: one or more goods in a consignment sharing the same tariff classification, description and, if provided in accordance with the data requirements applicable to the relevant customs declaration or to the data to be provided or made available to the customs authorities, origin.*

This is the same definition as in Article 5(64l) of the **customs reform code**.

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 EUR 3 customs duty will automatically apply per declaration line irrespective of the quantity (number of the articles) in that declaration line, provided that the intrinsic value of all goods included in the declaration does not exceed EUR 150.

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
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

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 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
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
	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 EUR 3 customs duty, 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 EUR 3 duty. The EUR 3 customs duty will apply for each of these declaration lines.

Item	HS code	Description	Quantity	Origin	EUR 3
Declaration line 1	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)	5	CN	1 x
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
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

3.3.2. Definition of "Goods in postal consignments"

Pursuant to Article 2 of Council Regulation (EU) No 2026/382, the 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), of Directive No 2006/112/EC, excluding
    - goods the importation of which is exempt from VAT in accordance with Article 143(1), point (ca), of that 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.

The change in the definition of '*goods in postal consignment*' has led to corresponding amendments in the Delegated Regulation, 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 of that Delegated Regulation. This excludes goods from Extra Territorial Office of Exchange (ETOEs) that are also conveyed under the responsibility of the postal operator. In the Implementing Regulation, 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 of the Regulation and must be read in conjunction with the relevant provisions of the Union Customs Code (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.

3.3.3. 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

Whether they are declared for customs purposes in H1, H6 or H7, all goods imported making use of the IOSS will be subject to the EUR 3 customs duty, pursuant to Regulation (EU) 2026/382.

3.4. Process for the EUR 3 temporary customs duty

3.4.1. 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.

3.4.2. 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 Article 143a and to Article 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), of Directive 2006/112/EC
- the H7 declaration cannot be used for goods subject to **prohibitions and restrictions.**
- 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, regardless of their value; and
    - for goods subject to excise duties.

Examples:

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. 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**	**Mandatory/ Voluntary/ Not allowed**	**Customs duty**	**Mandatory /Voluntary/ Not allowed**	**Customs duty**
IOSS	F48	NO	Voluntary	EUR 3	Voluntary	EUR 3	Voluntary	EUR 3
SA	F49	NO	Voluntary	EUR 3	Voluntary	EUR 3	Voluntary	EUR 3 / pref. rate
Standard VAT procedure	F53	NO	Voluntary	EUR 3	Voluntary	EUR 3	Voluntary	EUR 3 / pref. rate
IOSS	F48	YES	Not allowed for goods subject to P&R		Not allowed		Mandatory	EUR 3
SA	F49	YES	Not allowed for goods subject to P&R		Not allowed		Mandatory	EUR 3 / pref. rate
Standard VAT procedure	F53	YES	Not allowed for goods subject to P&R		Not allowed		Mandatory	EUR 3 / pref. rate

(*) Goods subject to P&R

3.4.3. The declarant

The responsibility of properly paying the EUR 3 customs duty upon arrival to the EU 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.

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, should be read as follows:

The declarant shall be one of the following:

a) the person making use of the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC or his or her indirect representative

b) the person making use of the special arrangements laid down in Title XII, Chapter 7 of Directive 2006/112/EC or his or her indirect representative

c) the indirect representative of the importer, where point (a) or (b) does not apply

d) where point (a), (b) or (c) does not apply, any other person who is able to provide all of the information which is required for the application of the provisions governing the customs procedure in respect of which the goods are declared, and who is able to present the goods in question or to have them presented to customs.

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):

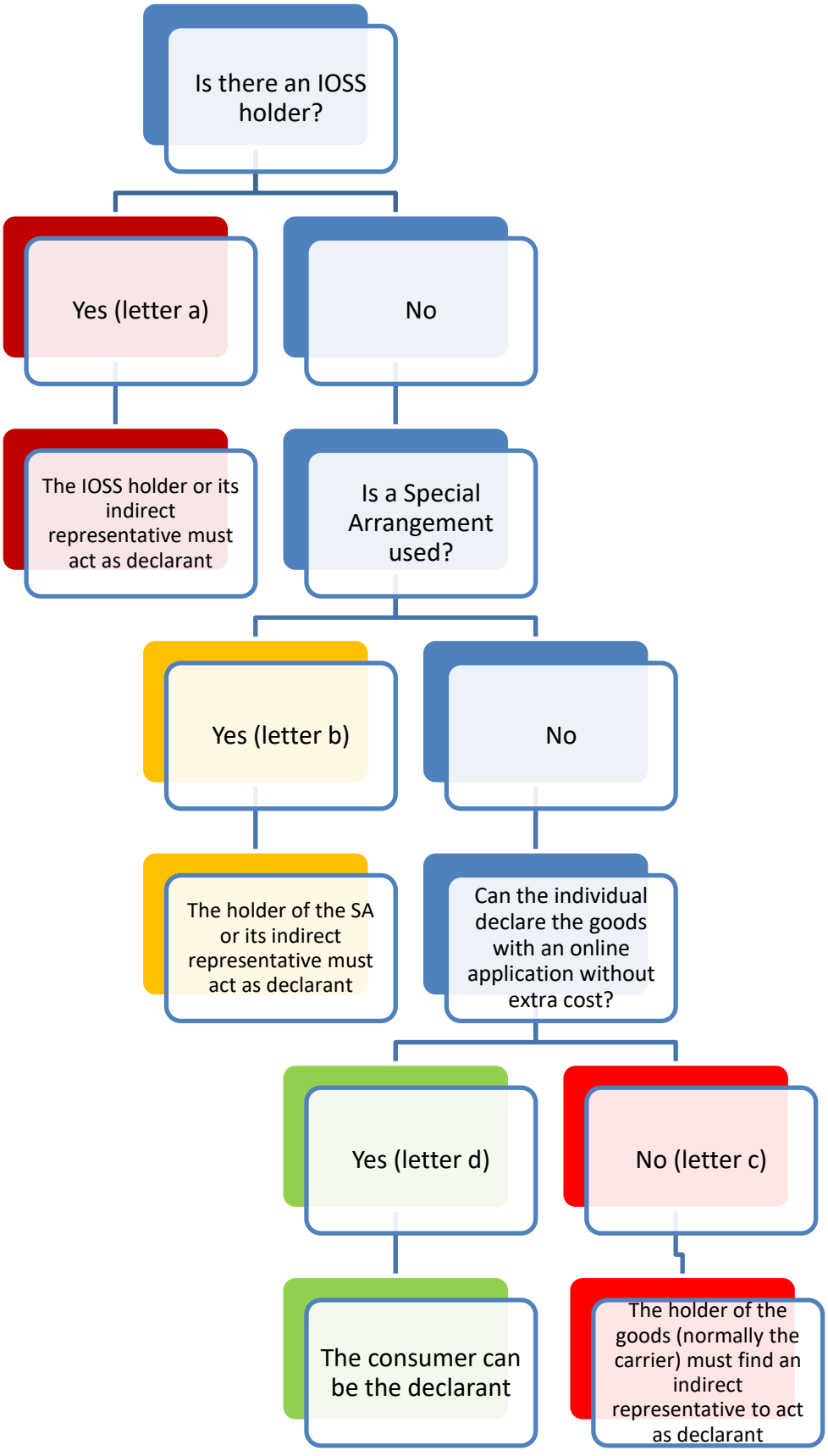
i) the IOSS number is in Additional fiscal reference DE 1316 034 000;

ii) 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 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 outside the IOSS**. 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**

3.4.4. Specific options 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.

3.4.5. Responsibility of the declarant

Pursuant to Article 77(3) UCC, the main debtor of the customs debt is the declarant. 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 declarant is therefore responsible for the customs debt.

The obligation of the importer to ensure that the goods comply with the requirements imposed by other legislation applied by the customs authorities will only apply one year after the publication of the customs reform code in the Official Journal.

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), of Directive 2006/112/EC. 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.

Upon entry into application of relevant provisions of the customs reform code, the importer shall be the debtor. For distance sales, the importer shall be either the person supplying or the person facilitating distance sales.

3.4.6. Customs debt, guarantees and repayment

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 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.

Calculation and notification of the customs debt

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.

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

Calculation and notification in H6/H7:

There are two options:

a) The automatic calculation of EUR 3 customs duty per item: the amount of import duty payable is equal to the number of declaration lines entered in the customs declaration multiplied by EUR 3. 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 of EUR 3/item 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.

Guarantees

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.

Use of comprehensive guarantees

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 of goods for which the EUR 3 customs duty per item applies where they are declared for free circulation with

multiple declarations for 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.

Reference amount

The reference amount to cover the temporary EUR 3 customs duty and other charges shall correspond to an estimate of the import duty and of the other charges expected to be incurred (Article 155(3)(c) UCC IA).

Monitoring of the reference amount

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 Articles 23(5) UCC, 151(1) and 155(5) UCC IA is responsible for monitoring the guarantee 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 adjust their credit balance in their customs accounts, where applicable, 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.

3.4.7. 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 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. Reference is made to the Guidelines on repayment and remission[5] and the Explanatory notes on VAT e-commerce rules.

3.5. Product Identifiers

3.5.1. 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)6 provided evidence that a high percentage of low value goods directly 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, 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 customs reform code enters into application and the EU Customs Data Hub for e-commerce is deployed as from July 2028.

3.5.2. Entry into application, voluntary application

The new requirement applies to all goods sold in distance sales of imported goods as from 1 November 2026. Operators may voluntarily provide the required PID to customs as from 1 July 2026. This initial voluntary period will allow customs authorities and economic operators to collaborate on practical implementation and ensure data readiness across the supply chain. During this initial voluntary period, no sanction, penalty or other measure may be taken because the data would not be provided or would be incorrect. Effective enforcement will start as from 1 November 2026. Economic operators are invited to provide the PID as from 1 July 2026 to benefit from the experience during this period of voluntary application of the new PID requirement. As trusted traders, Authorised Economic Operators (AEOs) are strongly encouraged to provide this data element at the earliest opportunity.

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

[6] 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.

3.5.3. 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, color, 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) n° 1223/2009 on cosmetic products), or
- defined by the economic operators themselves for operational or supply-chain purposes.

PID created or obtained 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 is the main change introduced by the new PID requirement.

3.5.4. New PID requirement

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 (i.e. from the second type presented in the previous section), 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.

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 – as a rule – be considered as an act contrary to the objective of the new PID requirement and thus an infringement of the new obligation. Indeed, Article 252, point b) of the customs reform code 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*".

- a PID created and used by the 'merchant' for the offering for distance sales and
- the PID created by the manufacturer.

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 (58), 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).

‘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 (59), ‘*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 agreed for use in the new Union Customs Code (political agreement reached in March 2026, to be formally adopted and published in the Official Journal of the EU soon – definition quoted here only for convenience of the readers: please use only the official text for complying with the new PID requirement):

> *“(48) ‘manufacturer’ means:*
>
> *(a) the manufacturer of the product pursuant to the other legislation applicable to that product; or*
>
> *(b) the producer with respect to agricultural products as defined in Article 38(1) TFEU or to raw materials; 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 who manufactured the product or had the product manufactured, and markets that product under that person’s name or trademark.*
>
> *(49) ‘product supplier’ means any natural or legal person or association of person in the supply chain who 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. There may however 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.

'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 (60), '*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:

- Standardization: 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.

3.5.5. Roles & responsibilities

The new PID requirement entrusts, in definitions (58) to (60), the '*online seller, marketplace or platform*' and the '*manufacturer, producer or product supplier*' with specific roles and responsibilities, but it also lays down a new reporting obligation on another important group of

stakeholders under the current provisions of the Union Customs Code[7], 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;*
>
> *(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.*

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

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.

3.5.6. 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 with a comprehensive TARIC implementation with a new TARIC measure type at EU level. That new TARIC measure type will be created, with validity start date of 1 July 2026.

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

- C127: merchant product identifier
- C128: non-standardised manufacturer product identifier
- C129: standardised manufacturer product identifier
- Y081: no standardised manufacturer product identifier for the declared product exists

These document codes will be available as of 1 July 2026 to be declared but they will not be integrated in the measures until the mandatory requirement starts to apply. As from 1 November 2026 when the new PID requirement becomes mandatory, the document codes will be present in the TARIC conditions.

Whenever the additional procedure code F48, F49 or F53 are used in relation to distance sales of imported goods, the document codes shall be declared in data element '12 03 000 000 Supporting document' (or any equivalent data element of other authorised customs declarations).

This data element 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.

3.5.7. 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.

3.6. No changes in IOSS, Special Arrangement and Standard VAT procedure

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 VAT Explanatory Notes remain fully applicable and are not repeated in this guidance document. Future updates of this document will also cover the VAT treatment.