

Brussels, XXX  
[...] (2026) XXX draft

**COMMISSION DELEGATED REGULATION (EU) .../...**

**of XXX**

**amending Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015  
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 regarding 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**

## **EXPLANATORY MEMORANDUM**

### **1. CONTEXT OF THE DELEGATED ACT**

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (UCC), consistent with the Treaty on the Functioning of the European Union (TFEU), delegates to the Commission the power to supplement certain non-essential elements of the UCC, in accordance with Article 290 TFEU. The Commission has therefore exercised these powers, by adopting on 28 July 2015, 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. This Commission Delegated Regulation established provisions of general application to supplement the Code in accordance with the Commission's delegated powers and with a view to ensuring a clear and proper application of the UCC.

To address the recent dramatic increase of low value goods directly imported from third countries to consumers in the customs territory of the Union, the Council adopted Regulation (EU) 2026/382 of 11 February 2026 amending Regulation (EC) No 1186/2009 as regards the elimination of the customs duty relief threshold by deleting Chapter V of Title II of that Regulation, and amending the Combined Nomenclature Regulation (EEC) No 2658/87, in order to apply a transitional simplified customs duty.

As a result of the elimination of the customs duty relief threshold, goods with an intrinsic value up to EUR 150 per consignment ("low value consignments"), directly imported from third countries to consignees in the Union, will be subject to customs duties. It is therefore necessary to ensure that from the date of implementation of the Council Regulation (EU) 2026/382 of 11 February 2026, Member States will be able to deal with the calculation and collection of the new customs duties due on the enormous amounts of these consignments imported into the customs territory of the Union. The objective is to ensure 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, that will impact the legal and IT aspects of this customs duty.

To address the significant increase in the quantity of consignments up to EUR 150 and therefore benefitting from the customs duty relief, coming into the customs territory of the Union, while minimising as much as possible the administrative burden, on 1 July 2021, the Commission implemented a customs declaration for these "low value consignments" (the so-called H7 declaration) using a specific dataset that contains fewer elements than the standard H1 customs declaration. One common criterion of the goods to be declared under the H7 declaration, was the benefit from the customs duty relief, as the authorised threshold to be declared in these declarations was for goods with an intrinsic value up to EUR 150 per consignment. As this duty relief no longer applies, as a result of the changes introduced by Council Regulation (EU) 2026/382 of 11 February 2026, it is therefore necessary to update the scope of this H7 declaration.

Council Regulation (EU) 2026/382 of 11 February 2026 introduces a simplified temporary solution, in the form of a customs duty of EUR 3 per item in a consignment the intrinsic value of which does not exceed a total of EUR 150, that applies only to IOSS holders and to postal consignments as defined in Article 1(24) of this Regulation. The objective is to ensure that this simplified solution would not require large-scale IT adjustments to the national import, accounting and calculation systems.

The EUR 3 customs duty will apply to the specific targeted goods referred to in Council Regulation (EU) 2026/382 of 11 February 2026, irrespective if these goods are declared in a H1, H6 or H7 declaration. To ensure an intermediate solution for the enforcement of prohibitions and restrictions, the concept of a product identifier is introduced.

## **2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT**

The proposal has been discussed in the Customs Expert Group-General Legislation Section on 14 January 2026 and 12 February 2026.

## **3. LEGAL ELEMENTS OF THE DELEGATED ACT**

The legal basis for this Regulation is contained in the delegation of power of Article 7(a) of the Union Customs Code.

### **Subsidiarity principle**

The proposal falls under the exclusive competence of the EU according to Article 3(1)(e) of the Treaty on the Functioning of the European Union (TFEU).

### **Proportionality principle**

In terms of proportionality, this Regulation respects the limits of the empowerments granted by the co-legislators and concerns only elements to better adapt the existing legal provisions to the requirements of the day-to-day practice of customs authorities and economic operators and persons other than economic operators.

## **4. BUDGETARY IMPLICATIONS**

The proposal is aimed at aligning the Customs legislation with Council Regulation (EU) 2026/382 of 11 February 2026 amending Regulation (EC) No 1186/2009 as regards the elimination of the customs duty relief. It is therefore expected to support the increase of the EU budget and the budgets of Member States, as new customs duties will now be collected for goods which previously fell under the EUR 150 duty relief threshold and for which no customs duties were previously collected.

COMMISSION DELEGATED REGULATION (EU) .../...

of **XXX**

**amending Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 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 regarding 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**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (the Code)<sup>1</sup>, and in particular Article 7(a) thereof,

Whereas:

- (1) Commission Delegated Regulation 2015/2446 provides that a person may lodge a customs declaration for release for free circulation containing the specific dataset referred to in Annex B in respect of a consignment which benefits from relief from import duty in accordance with Articles 23(1) and 25(1) of Regulation (EC) No 1186/2009. As Chapter V of Title II of Regulation (EC) No 1186/2009 has been deleted by Council Regulation (EU) 2026/382 of 11 February 2026, goods of an intrinsic value not exceeding EUR 150 per consignment are now subject to customs duties. As a consequence, customs authorities will collect customs duties on goods in such a consignment, irrespective of their declared value.
- (2) It is therefore necessary to amend Delegated Regulation 2015/2446 to update the rules concerning the use of the customs declaration for low value consignments using a specific and reduced dataset, the so-called “H7” declaration in Article 143a, to ensure that only goods subject to the EUR 3 customs duty can be declared in such a declaration.
- (3) To ensure the correct application of the EUR 3 customs duty per item in a consignment the intrinsic value of which does not exceed a total of EUR 150, containing goods the importation of which is exempt from VAT in accordance with Article 143(1)(ca) of Directive 2006/112/EC, or postal consignments as defined in Article 1(24) of this Regulation, it is therefore necessary to refine and update the definition of “goods in postal consignment”, to reflect to which goods the EUR 3 customs duty should apply, and the revised scope of the H7 declarations.
- (4) It is necessary to clarify the concept of “item” to make sure that when goods are declared as separate items, the customs duty applies to each of the items. This should be added in Article 1(58) of Commission Delegated Regulation 2015/2446.

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<sup>1</sup> OJ L 269, 10.10.2013, p. 1.

- (5) The H7 declaration will concern only 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. As this particular definition of distance sales of imported goods covers only goods imported for a customer in the Union, it is not necessary to explicitly exclude the customs procedure 42, that relates to business to business imports, from the new Article 143a set out in the present Regulation.
- (6) However, the EUR 3 customs duty per item shall apply to consignments with an intrinsic value not exceeding EUR 150, the importation of which is exempt from VAT in accordance with Article 143(1)(ca) of Directive 2006/112/EC or to postal consignments as defined in Article 1(24) of this Regulation, regardless if these goods are declared in the H1, H6 or H7 declaration systems. This means that the application of H1, H6 or H7 for goods sold in distance sales shall remain unchanged.
- (7) The change in the definition of postal consignment also triggers the need for some corresponding amendments in the field of Entry Summary Declarations (“ENS”), the customs declaration in Article 144 and acts deemed to be a customs declaration. These changes also minimise the need for any IT adjustments in the current national IT systems for the H1, H6 and H7 declarations; also taking into account the future implementation of the EU Customs Data Hub for e-commerce, as envisaged by the Union Customs Code Reform package. For this reason, the objective is to limit the changes in the H1, H6 or H7 declaration and some supporting national systems especially regarding the scope of the goods declared in each system, and to enable an easy implementation of the EUR 3 customs duty in each of these systems.
- (8) Annex B of Delegated Regulation 2015/2446 defines the data requirements for customs declarations, including the H1, H6 and H7 declarations. In order to further align the “taxable person” liable for the import VAT as indicated in Council Directive 2006/112/EC and the debtor of the customs debt provided for in Article 77 of the Union Customs Code, in case of distance sales of goods in a consignment with an intrinsic value not exceeding EUR 150 the following persons shall be designated as the declarant in Annex B Chapter 2, in the data description which relates to column H1, H6 and H7: the person registered for the Import On Stop Shop (IOSS), the person making use of the special arrangements, their indirect customs representative, or the indirect customs representative of the importer, or if none of those cases apply, any other person who is able to provide all the required information and to present the goods or to have them presented to customs. Corresponding amendments to the names of the ENS columns in that Annex are also necessary to align with the changes in the definition of ‘goods in postal consignment’.
- (9) To improve controls on goods, some new definitions and requirements on product identifiers are now introduced. With a view to minimising IT developments, it is appropriate to include them in the data element ‘Supporting Document’ of the Annex B.
- (10) In order to restrict the implications relating to the application of Article 148(3) of this Regulation, distance sales of imported goods in a consignment with an intrinsic value not exceeding EUR 150 returned after their release for free circulation are excluded from the possibility to invalidate the customs declarations.
- (11) Delegated Regulation (EU) 2015/2446 should therefore be amended accordingly.

HAS ADOPTED THIS REGULATION:

*Article 1*

Delegated Regulation (EU) 2015/2446 is amended as follows:

1. Article 1 is amended as follows:

(1) Paragraph (24) is replaced by:

(24) 'goods in postal consignment' means 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 2006/112/EC, excluding goods the importation of which is exempt from VAT in accordance with Article 143(1)(ca) of Directive 2006/112/EC, unless they benefit from preferential measures;

(2) Paragraph (25) is replaced by:

(25) 'postal operator' means an operator established in and designated by a Member State to provide the international services governed by the Universal Postal Convention adopted on 10 July 1984 under the aegis of the United Nations Organisation, responsible to convey items of correspondence and goods contained in a postal parcel or package;

(3) The following two paragraphs are inserted after paragraph (56):

“(57) ‘Product identifier’ means the unique alphanumeric code assigned to a specific model, batch or article, ensuring, at any packaging level, its precise, unambiguous identification and traceability at every stage of the supply chain, from the offering for sale, including online or distance sale, through the sale and supply to post-market activities. A product identifier may be any of the following:

(a) a ‘manufacturer product identifier’, assigned by the manufacturer, the producer or the product supplier. Such identifier is ‘standardised’ where it relies on internationally recognised standards, and ‘non-standardised’ otherwise;

(b) a ‘merchant product identifier’, assigned by an online seller, marketplace or platform.

(58) ‘item’, means 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;

2. In Title III, Chapter 3, Section 1, the heading of Subsection 1 is deleted.

3. Title IV, Chapter 1, is amended as follows:

(1) Paragraph (2) of Article 104 is deleted;

(2) Paragraph (4) of Article 106 is deleted;

(3) Paragraph (2) of Article 113a is replaced as follows:

2. Where the postal operator does not make the particulars required for the entry summary declaration of goods conveyed under the responsibility of a postal operator available to a carrier that is obliged to lodge the rest of the

particulars of the declaration through that system, the postal operator of destination, if the goods are consigned to the Union, or the postal operator of the Member State of first entry, if the goods are transiting through the Union, shall provide those particulars to the customs office of first entry in accordance with Article 127(6) of the Code.

(4) Paragraph (4) of Article 113a is replaced as follows:

4. Where the third country postal operator does not make the particulars required for the entry summary declaration of goods conveyed under the responsibility of a postal operator available to a carrier who is obliged to lodge the rest of the particulars of the declaration through that system, the third country postal operator at the country of dispatch, if the goods are transhipped through the Union, shall provide those particulars to the customs office of first entry in accordance with Article 127(6) of the Code.

4. Title V, is amended as follows:

(1) Paragraph (f) of Article 138 is deleted;

(2) Paragraph (1)(d) of Article 140 is replaced as follows:

(d) goods conveyed under the responsibility of a postal operator or goods in an express consignment the value of which does not exceed EUR 1 000 and which are not liable for export duty;

(3) Paragraph (3) Article 141 is deleted;

(4) Paragraph (4) of Article 141 is replaced as follows:

4. Goods conveyed under the responsibility of a postal operator the value of which does not exceed EUR 1 000 which are not liable for export duty, shall be deemed to be declared for export by their exit from the customs territory of the Union.

(5) Paragraph (b) of Article 142 is replaced as follows:

(b) goods in respect of which an application for the repayment of duty or other charges is made unless such application relates to the invalidation of the customs declaration for release for free circulation of goods subject to relief from import duty in accordance with Article 25(1) of Regulation (EC) No 1186/2009;

(6) Article 143a is replaced with:

*Article 143a*

**Declaration for release for free circulation of goods in a consignment of an intrinsic value not exceeding EUR 150 sold in distance sales**

(Article 6(2) of the Code)

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 2006/112/EC, may be declared for release for free circulation on the basis of the specific dataset referred to in column H7 of Annex B, under the condition that the goods in that consignment are not subject to prohibitions and restrictions.

(7) Article 144 is replaced with:

**Customs declaration for goods conveyed under the responsibility of a postal operator**

(Article 6(2) of the Code)

A postal operator may lodge a customs declaration for release for free circulation containing the reduced data set referred to in column H6 of Annex B in respect of goods conveyed under its responsibility where the goods fulfil the following conditions:

- (a) their value does not exceed EUR 1 000;
- (b) they are not subject to prohibitions and restrictions.

(8) Paragraph (3) of Article 148 is replaced with:

3. Where goods which have been sold under a distance contract as defined in Article 2(7) of Directive 2011/83/EU of the European Parliament and of the Council<sup>2</sup> have been released for free circulation and are returned, the customs declaration shall be invalidated after the goods have been released, upon reasoned application by the declarant, if the following conditions are fulfilled:

- (a) the application is made within 90 days of the date of acceptance of the customs declaration;
- (b) the goods have been exported with a view to their return to the original supplier's address or to another address indicated by that supplier.

This paragraph will not apply to distance sales of imported goods, as defined in Article 14(4)(2) of the Directive 2006/112/EC, in a consignment of an intrinsic value not exceeding EUR 150.

5. Annex B to Commission Delegated Regulation (EU) 2015/2446 is amended as follows:

(1) Title I is amended as follows:

- (a) In Chapter 2, Section 1, the rows relating to columns F40, F41, F42, F43, F44, F45, H1, H6 and H7 are replaced by:

|     |   |                                   |
|-----|---|-----------------------------------|
| F40 | Entry summary declaration – Goods conveyed under the responsibility of a postal operator – Partial dataset – Road master transport document information | Articles 5(9) and 127 of the Code |
|-----|---|-----------------------------------|

<sup>2</sup> Directive 2011/83/EU of the European Parliament and of the Council of 25 October 2011 on consumer rights, amending Council Directive 93/13/EEC and Directive 1999/44/EC of the European Parliament and of the Council and repealing Council Directive 85/577/EEC and Directive 97/7/EC of the European Parliament and of the Council (OJ L 304, 22.11.2011, p. 64).

|     |  |   |
|-----|--|---|
| F41 | Entry summary declaration – Goods conveyed under the responsibility of a postal operator – Partial dataset – Rail master transport document information  | Articles 5(9) and 127 of the Code   |
| F42 | Entry summary declaration – Goods conveyed under the responsibility of a postal operator – Partial dataset – Master air waybill containing necessary postal air waybill information lodged in accordance with the time-limits applicable for the mode of transport concerned | Articles 5(9) and 127 of the Code   |
| F43 | Entry summary declaration – Goods conveyed under the responsibility of a postal operator – Partial dataset – Minimum dataset lodged pre-loading in accordance with Article 106(1) second subparagraph and in accordance with Article 113 (2)                                 | Articles 5(9) and 127 of the Code   |
| F44 | Entry summary declaration – Goods conveyed under the responsibility of a postal operator – Partial dataset – Receptacle identification number lodged pre-loading in accordance with Article 106(1) second subparagraph and in accordance with Article 113(2)                 | Articles 5(9) and 127 of the Code   |
| F45 | Entry summary declaration – Goods conveyed under the responsibility of a postal operator – Partial dataset – Master bill of lading only  | Articles 5(9) and 127 of the Code   |
| H1  | Declaration for release for free circulation and Special procedure – Specific use – Declaration for end-use.   | Declaration for release for free circulation: Articles 5 (12), 162 and 201 of the Code<br><br>Declaration for end-use: Articles 5(12), 162, 210 and |

|    |  |   |
|----|--|---|
|    |  | 254 of the Code                         |
| H6 | Customs declaration for release for free circulation of goods conveyed under the responsibility of a postal operator       | Articles 5(12), 162 and 201 of the Code |
| H7 | Customs declaration for release for free circulation of goods in a consignment of an intrinsic value not exceeding EUR 150 | Articles 5(12), 162 and 201 of the Code |

- (b) In Chapter 3, Section 13 Notes, footnote [54] is deleted.
- (c) In Chapter 3, Section 11 relating to data class 12 10 000 000 Deferred payment, footnote [54] is deleted from column H7.
- (d) In Chapter 3, Section 11, relating to data class 14 03 000 000 Duties and Taxes, in column H7 ‘B’ is inserted in the rows relating to the following data elements:
- 14 03 039 000 Tax type
  - 14 03 040 000 Tax base
  - 14 03 040 041 Tax rate
  - 14 03 040 006 Quantity
  - 14 03 040 014 Amount
  - 14 03 040 043 Tax amount
- (e) In Chapter 3, Section 11 relating to data class 14 03 000 000 Duties and Taxes and data element 14 03 038 000 Method of payment, footnote [54] is deleted from column H7.
- (f) In Chapter 3, Section 11 relating to data class 14 16 000 000 Total duties and taxes amount, ‘B’ is inserted in column H7.
- (g) In Chapter 3, Section 13, footnote [34] is amended as follows:  
“Not for use in the case of goods conveyed under the responsibility of a postal operator or carriage by fixed transport installations.”
- (h) In Chapter 3, Section 13, footnote [37] is amended as follows:  
“Not for use in the case of goods conveyed under the responsibility of a postal operator or carriage by fixed transport installations or rail.”
- (i) In Chapter 3, Section 13, footnote [57] is amended as follows:  
“This information is not required in cases of multiple goods packed together and for goods conveyed under the responsibility of a postal operator.”
- (2) Title II is amended as follows:
- (a) In the notes to data element 12 03 000 000 Supporting document, the following should be inserted at the end of the last paragraph:

**“Data requirements table column H1 and H6:**

The merchant product identifier, the non-standardised manufacturer product identifier and, if it exists for the item, the standardised manufacturer product identifier, as defined in Article 1(57) of Regulation, 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.

**Data requirements table column H7:**

The merchant product identifier, the non-standardised manufacturer product identifier and, if it exists for the item, the standardised manufacturer product identifier, as defined in Article 1(57) of Regulation, 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.”

- (b) In the notes to data element 12 03 001 000 Reference number, the following should be inserted before the paragraph “Data requirements table column H1”:

**“Data requirements table columns H1, H6, H7:**

Enter the specific data required as ‘Supporting document’ related to declarations covered by this column.”

- (c) In the notes to data element 13 05 000 000 Declarant, the text “All relevant data requirements table columns used” is replaced by:

**“All relevant data requirements table columns used, except H7:”**

and the following text is added at the end:

**“Data requirements table columns H1, H6, H7:**

This data element is used in order to provide relevant information relating to the declarant, in case of 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.

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 the Directive 2006/112/EC or its indirect representative;
- (b) the person making use of the special arrangements laid down in Title XII, Chapter 7 of the Directive 2006/112/EC or its indirect representative;
- (c) the indirect representative of the importer, where (a) or (b) do not apply.
- (d) where (a), (b) or (c) do 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. That person shall also be able to present the goods in question or to have them presented to customs.

- (d) In the notes to data element 18 10 000 000 Type of goods, the text “All relevant data requirements table columns used” is replaced by:

**“All relevant data requirements table columns used:**

Using the relevant Union code, enter the type of goods conveyed under the responsibility of a postal operator”

*Article 2*

This Regulation shall enter into force on the 20th day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 July 2026.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

*For the Commission*  
*The President*  
[\[...\]](#)