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

**of XXX**

**amending COMMISSION IMPLEMENTING REGULATION (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code as regards the rules on the implementation of the temporary EUR 3 customs duty on distance sales of imported goods in a consignment with an intrinsic value not exceeding EUR 150**

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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<sup>1</sup>, and in particular Articles 100 (1)(b) and 161 thereof,

Whereas:

- (1) Articles 155 and 157 of Implementing Regulation (EU) 2015/2447 provide for the determination and monitoring of the reference amount in comprehensive guarantees.
- (2) Following Council Regulation (EU) 2026/382 of 11 February 2026 as regards the elimination of the customs duty relief, it is necessary to amend several Articles of Implementing Regulation (EU) 2015/2447 so as to provide for the use of comprehensive guarantees for the release for free circulation of goods supplied in a distance sale of goods within the framework of the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC to be imported from third countries or third territories into the customs territory of the Union by a person who is authorised to use that special scheme and for goods in postal consignments as defined in Article 1(24) of Regulation (EU) 2015/2446. 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 in a consignment the intrinsic value of which does not exceed EUR 150 are now subject to customs duties.
- (3) The change in the Duty Relief Regulation should not impact the VAT schemes and rules related to distances sales. Therefore, in order to ensure an alignment with the collection of the VAT in distance sales of imported goods from third countries and third territories, where the special scheme laid down in Title XII, Chapter 6, Section 4, of Directive 2006/112/EC is not used, it is necessary to ensure that the competent customs office for lodging a customs declaration for placing goods under release for free circulation is situated in the Member State of destination. The rule in paragraph 4

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<sup>1</sup> Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>).

of Article 221 of Implementing Regulation (EU) 2015/2447, should therefore be amended.

- (4) As a concurrent amendment to Regulation (EU) 2015/2446 modifies the definition of “goods in postal consignment”, some corresponding amendments are needed also in the field of postal transit and postal charges.
- (5) A new definition of “item” was introduced in Article 1(58) of Commission Delegated Regulation 2015/2446 to make sure that when goods are declared as separate items, the customs duty applies to each of the items. To better frame the application of the customs duties to the item, it is also necessary to limit the possibility of grouping items in Article 222 and 228 to cases where they are the subject of an application for simplification in accordance with Article 177 of the Code.
- (6) The European Court of Justice, in its judgment on *Har Vaessen Douane Service BV v Staatssecretaris van Financiën*<sup>2</sup>, interpreted that in grouped consignments of goods, each consignment is to be considered separately. Accordingly, it should be clarified that, where the customs authorities make a verification of the data provided in the customs declaration, for instance a physical control, gathering indications that the grouped consignment corresponds to individual distance sales, they shall treat them as such and, if relevant, apply the customs duty.
- (7) Annex B to Implementing Regulation (EU) 2015/2447 sets out the formats and codes for the common data requirements for the exchange and storage of information required for declarations, notifications and proof of the customs status of Union goods. In order to align with the elimination of the customs duty relief, that Annex should be amended to eliminate the corresponding references to this duty relief. In data element 11 10 000 000 “Additional procedure”, a new code F53 is added in the table “Others” to designate low value goods not declared under IOSS nor under the special arrangements while the code C07 shall be deleted as this refers to an import duty relief which has been deleted by Council Regulation (EU) 2026/382 of 11 February 2026. A new tariff preference code in data element 14 11 000 000 “Preference” should be added for the calculation of the EUR 3 duty in H1.
- (8) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee.

HAS ADOPTED THIS REGULATION:

#### *Article 1*

Commission Implementing Regulation (EU) 2015/2447 is amended as follows:

1. The heading of Article 139 is replaced by the following:

#### **Charges levied on goods conveyed under the responsibility of a postal operator**

2. In Article 155, paragraph 3, the following point (c) is inserted after point (b):
  - c. for the part that is to cover import duty and other charges to be incurred for goods released under a customs declaration for release for free circulation of

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<sup>2</sup> **Judgment of the Court (First Chamber) of 2 July 2009, *Har Vaessen Douane Service BV v Staatssecretaris van Financiën*** [EUR-Lex - 62008CJ0007 - EN - EUR-Lex](#)

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, the reference amount shall correspond to an estimate of the import duty and of the other charges foreseen to be incurred.

3. In Article 157, paragraph 1 is replaced by the following:

1. The monitoring of the part of the reference amount that covers the amount of import or export duty, and of other charges due in connection with the import or export of goods, which will become payable with respect to goods placed under release for free circulation shall be ensured for each customs declaration at the time of placing of goods under the procedure, unless for goods released for free circulation under a customs declaration for release for free circulation of 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 where customs authorities may otherwise apply the provisions laid down under paragraph 3. Where customs declarations for release for free circulation are lodged in accordance with an authorisation referred to in Articles 166(2) or 182 of the Code, the monitoring of the relevant part of the reference amount shall be ensured on the basis of the supplementary declarations or, where applicable, on the basis of the particulars entered in the records.

4. Article 220 is deleted.

5. In Article 221, paragraph 4 is replaced by the following:

4. The competent customs office for the release for free circulation of goods sold in distance sales of goods imported from third countries or third territories into the Union with an intrinsic value not exceeding EUR 150, shall be a customs office situated in the Member State where the dispatch or the transport of these goods ends, unless use is made of the special scheme for distance sales of goods imported from third territories or third countries referred to in Title XII, Chapter 6, Section 4, of Directive 2006/112/EC.

6. Article 222 is replaced by the following:

*Article 222*

**Items of goods**

(Article 162 of the Code, Article 177 of the Code)

1. 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.

2. Except where specific goods contained in a consignment are subject to different measures, goods contained in a consignment shall be regarded as constituting a single item for the purposes of paragraph 1 where they are the subject of an application for simplification in accordance with Article 177 of the Code.

7. In Article 228, paragraph 1 is replaced by the following:

1. For the purposes of Article 177 of the Code, where the goods in a consignment fall within tariff subheadings subject to a specific duty expressed by reference to the same unit of measure, the duty to be charged on the whole

consignment shall be based on the tariff subheading subject to the highest specific duty, unless the applicable duty is as per Article 2 of Council Regulation (EU) 2026/382 of 11 February 2026.

8. In Article 243, the following paragraph is inserted after paragraph 4:

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)(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.

9. Articles 288 to 290 are replaced as follows:

*Article 288*

**Movement of non-Union goods conveyed under the responsibility of a postal operator under the external transit procedure**

(Article 226(3)(f) of the Code)

Where non-Union goods are moved under the external transit procedure in accordance with Article 226(3)(f) of the Code, the goods conveyed under the responsibility of a postal operator and any accompanying documents shall bear a label set out in Annex 72-01.

*Article 289*

**Movement of goods conveyed under the responsibility of a postal operator containing both Union and non-Union goods**

(Articles 226(3)(f) and 227(2)(f) of the Code)

1. Where a consignment of goods conveyed under the responsibility of a postal operator contains both Union goods and non-Union goods that consignment and any accompanying documents shall bear a label set out in Annex 72-01.

2. For the Union goods as referred to in paragraph 1, proof of the customs status of Union goods or a reference to the MRN of that means of proof shall be sent separately to the postal operator of destination or be enclosed in the consignment.

Where the proof of the customs status of Union goods is sent separately to the postal operator of destination, that postal operator shall present the proof of the customs status of Union goods to the customs office of destination together with the consignment.

Where the proof of customs status of Union goods or its MRN is enclosed in the consignment, that shall be clearly indicated on the exterior of the package.

*Article 290*

**Movement of goods conveyed under the responsibility of a postal operator under the internal transit procedure in special situations**

(Article 227(2)(f) of the Code)

1. Where Union goods are moved to, from or between special fiscal territories under the internal transit procedure in accordance with Article 227(2)(f) of the Code, the

goods conveyed under the responsibility of a postal operator and any accompanying documents shall bear a label set out in Annex 72-02.

2. Where Union goods are moved under the internal transit procedure in accordance with Article 227(2)(f) of the Code from the customs territory of the Union to a common transit country for onward transmission to the customs territory of the Union, those goods shall be accompanied by proof of the customs status of Union goods established by one of the means listed in Article 199 of this Regulation.

The proof of the customs status of Unions goods shall be presented to a customs office on re-entry in the customs territory of the Union.

10. Annex B to Commission Implementing Regulation (EU) 2015/2447 is amended as follows:

(1) In Title II, in data element 11 04 000 000 “Specific circumstance indicator”, the rows F40, F41, F42, F43, F44, F45 are replaced by the following:

F40	Goods conveyed under the responsibility of a postal operator – Partial dataset – Road master transport document information
F41	Goods conveyed under the responsibility of a postal operator – Partial dataset – Rail master transport document information
F42	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
F43	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)
F44	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)
F45	Goods conveyed under the responsibility of a postal operator – Partial dataset – Master bill of lading only

(2) In Title II, in data element 11 09 000 000 “Procedure”, in the table “Procedure codes used in the context of customs declarations”, the rows, H1, H6 and H7 are replaced by the following:

H1	Declaration for release for free circulation and Special procedure – Specific use – Declaration for end-use	01, 07, 40, 42, 43, 44, 45, 46, 48, 61, 63, 68
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H6	Customs declaration for release for free circulation of goods conveyed under the responsibility of a postal operator	01, 07, 40
H7	Customs declaration for release for free circulation of goods in a consignment of an intrinsic value not exceeding EUR 150	4000

- (3) In Title II, in data element 11 10 000 000 “Additional Procedure”, in the table “Relief from import duties (Council Regulation (EC) No 1186/2009) (\*)”, the following row is deleted:

C07	Consignments of negligible value	23
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- (4) In Title II, in data element 11 10 000 000 “Additional Procedure”, in the table “Other”, the following row is inserted after the row relating to code F52:

F53	Goods the intrinsic value of which does not exceed a total of EUR 150 per consignment, 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 and goods where the VAT is declared under the special arrangements laid down in Title XII, Chapter 7 of the Directive 2006/112/EC	
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- (5) In Title II, in data element 14 11 000 000 “Preference” the note shall be updated as follows:

14 11 000 000 Preference This information includes three-digit codes comprising a single-digit component from (1) and a two-digit component from (2).

The relevant code is given below:

(1)

First digit of the code:

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

*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  
[...]*