



2026/1022

1.7.2026

**COMMISSION DELEGATED REGULATION (EU) 2026/1022**

**of 30 June 2026**

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

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 Article 7, point (a), Article 131, point (a), (b) and (c), Article 160, and Article 175 thereof,

Whereas:

- (1) Article 143a of Commission Delegated Regulation (EU) 2015/2446 <sup>(2)</sup> provides for the lodgement of a customs declaration for release for free circulation containing the specific and reduced dataset referred to in Annex B to that Delegated Regulation (the 'H7 declaration') in respect of a consignment which benefits from relief from import duty in accordance with Article 23(1) of Council Regulation (EC) No 1186/2009 <sup>(3)</sup>. Council Regulation (EU) 2026/382 <sup>(4)</sup> amends Regulation (EC) No 1186/2009 by deleting Articles 23 and 24 thereof with effect from 1 July 2026. As a consequence, goods of an intrinsic value not exceeding EUR 150 per consignment are now subject to customs duties, and customs authorities are to collect customs duties on goods in such a consignment irrespective of their declared value.
- (2) Regulation (EU) 2026/382 introduces a temporary customs duty of EUR 3 per item in consignments the intrinsic value of which does not exceed a total of EUR 150, where the importation of the goods is exempt from VAT in accordance with Article 143(1), point (ca), of Council Directive 2006/112/EC <sup>(5)</sup>, or the goods are in a postal consignment as defined in Article 1, point (24), of Delegated Regulation (EU) 2015/2446 ('EUR 3 customs duty'). It is therefore necessary to update the rules set out in Delegated Regulation (EU) 2015/2446 concerning the use of the H7 declaration, to ensure that only goods subject to the EUR 3 customs duty may be declared in such a declaration.
- (3) To ensure the correct application of the EUR 3 customs duty, it is necessary to amend the definition of 'goods in postal consignment' provided for in Delegated Regulation (EU) 2015/2446 in order to clarify to which goods the EUR 3 customs duty applies, and to revise the scope of the H7 declaration.
- (4) It is necessary to establish a formal definition of 'item' in Delegated Regulation (EU) 2015/2446, to make sure that when goods are declared as separate items, the EUR 3 customs duty applies to each of the items. This also occurs when two or more identical items are declared on separate lines in a declaration, although it is allowed to group these identical items and declare them in one line.

<sup>(1)</sup> OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>.

<sup>(2)</sup> 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 (OJ L 343, 29.12.2015, p. 1, ELI: [http://data.europa.eu/eli/reg\\_del/2015/2446/oj](http://data.europa.eu/eli/reg_del/2015/2446/oj)).

<sup>(3)</sup> Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23, ELI: <http://data.europa.eu/eli/reg/2009/1186/oj>).

<sup>(4)</sup> Council Regulation (EU) 2026/382 of 11 February 2026 amending Regulation (EC) No 1186/2009 as regards the elimination of the threshold-based customs duty relief (OJ L, 2026/382, 18.2.2026, ELI: <http://data.europa.eu/eli/reg/2026/382/oj>).

<sup>(5)</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1, ELI: <http://data.europa.eu/eli/dir/2006/112/oj>).

- (5) The H7 declaration concerns 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 that definition covers only goods imported to a customer in the Union, it is not necessary to explicitly exclude goods the importation of which is exempt from VAT in accordance with point (d) of Article 143(1) of Directive 2006/112/EC (so-called customs procedure 42), which relates to business to business imports, from the scope of Article 143a of Delegated Regulation (EU) 2015/2446.
- (6) However, the EUR 3 customs duty applies regardless of whether the goods are declared in the H1, H6 or H7 declaration systems. Therefore, the application of such declarations for goods sold in distance sales remains unchanged.
- (7) The change in the definition of 'goods in postal consignment' by this Regulation necessitates corresponding amendments, 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 of Delegated Regulation (EU) 2015/2446, and acts deemed to be customs declarations in accordance with Article 141 of that Delegated Regulation.
- (8) In order to limit the implications of applying the facilitation laid down in Article 148(3) of Delegated Regulation (EU) 2015/2446, goods in a consignment of an intrinsic value not exceeding EUR 150, sold in distance sales of imported goods, that are returned after their release for free circulation, should be excluded from eligibility for invalidation of the customs declarations concerned.
- (9) Annex B to Delegated Regulation (EU) 2015/2446 sets out the common data requirements for customs declarations, including the H1, H6 and H7 declarations.
- (10) 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 and sellers, or with the carrier or agent declaring the goods to the customs authorities. Only residually, other persons – including the consumer – can declare the goods. For that reason, the concepts of the taxable person liable for import VAT pursuant to Directive 2006/112/EC and of the debtor of the customs debt pursuant to Article 77 of Regulation (EU) No 952/2013 should be further aligned in the case of distance sales of goods in a consignment with an intrinsic value not exceeding EUR 150. Therefore, it is necessary to modify the declarant for the purposes of the H1, H6 and H7 declarations in Annex B to Delegated Regulation (EU) 2015/2446. 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'.
- (11) To improve controls on goods sold in distance sales of imported goods, new definitions and requirements on product identifiers should be introduced. With a view to minimising the need for IT adjustments in Member States, it is appropriate to include the requirements in the data element 'Supporting Document' in Annex B to Delegated Regulation (EU) 2015/2446.
- (12) The application of this Regulation should be deferred in order to be aligned with the date of application of Regulation (EU) 2026/382.
- (13) 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:

(a) points (24) and (25) are replaced by the following:

'(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), point (ca), of that Directive, and goods which benefit from preferential measures, including those provided for in customs union agreements;

(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;'

(b) the following points are added:

'(57) 'product identifier' means a unique alphanumeric code assigned to a specific model, batch or article, at any packaging level, ensuring its precise, unambiguous identification and traceability at every stage of the supply chain, from the offering for sale, including online or distance sale, to the sale and supply, and to post-market activities;

(58) 'merchant product identifier' means a product identifier assigned by an online seller, marketplace or platform;

(59) 'non-standardised manufacturer product identifier' means a product identifier that is assigned by a manufacturer, producer or product supplier and which does not rely on internationally recognised standards;

(60) 'standardised manufacturer product identifier' means a product identifier that is assigned by a manufacturer, producer or product supplier and which relies on internationally recognised standards;

(61) '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) In Article 104, paragraph 2 is deleted;

(4) In Article 106, paragraph 4 is deleted;

(5) Article 113a is amended as follows:

(a) paragraph 2 is replaced by the following:

'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 who is obliged to lodge the rest of the particulars of the declaration through the system referred to in Article 182(1) in Implementing Regulation (EU) 2015/2447, either the postal operator of destination in cases where the goods are consigned to the Union, or the postal operator of the Member State of first entry in cases where 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.';

(b) paragraph 4 is replaced by the following:

'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 the system referred to in Article 182(1) in Implementing Regulation (EU) 2015/2447, 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.;

(6) In Article 138, point (f) is deleted;

(7) In Article 140(1), point (d) is replaced by the following:

'(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;';

(8) Article 141 is amended as follows:

(a) paragraph 3 is deleted;

(b) paragraph 4 is replaced by the following:

'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.;

(9) In Article 142, point (b) is replaced by the following:

'(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;';

(10) Article 143a is replaced by the following:

*'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 to this Regulation, on condition that the goods in that consignment are not subject to prohibitions and restrictions.;

(11) Article 144 is replaced by the following:

*'Article 144*

**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.;

(12) In Article 148(3), the following subparagraph is added:

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

(13) Annex B is amended in accordance with the Annex to this Regulation.

*Article 2*

1. This Regulation shall enter into force the day following its publication in the *Official Journal of the European Union*.
2. It shall apply from 1 July 2026.
3. By way of derogation from paragraph 2, point (2), letters (a) and (b) of the Annex shall apply from 1 November 2026. However, operators may voluntarily provide the data as per point (2), letters (a) and (b) of the Annex from 1 July 2026.

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

Done at Brussels, 30 June 2026.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

—

## ANNEX

Annex B to 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 the following:

'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'
'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 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) Chapter 3 is amended as follows:

(i) in Section 11, the table 'Data requirements table – Import' is amended as follows:

- (1) in the row relating to D.E. No 12 10 000 000 (Deferred payment), in column H7, '[54]' is deleted;
- (2) in the row relating to D.E. No 14 03 038 000 (Method of payment), in column H7, '[54]' is deleted;
- (3) in the row relating to D.E. No 14 03 039 000 (Tax type), in column H7, 'B' is inserted;
- (4) in the row relating to D.E. No 14 03 040 000 (Tax base), in column H7, 'B' is inserted;
- (5) in the row relating to D.E. No 14 03 040 006 (Quantity), in column H7, 'B' is inserted;
- (6) in the row relating to D.E. No 14 03 040 014 (Amount), in column H7, 'B' is inserted;
- (7) in the row relating to D.E. No 14 03 040 041 (Tax rate), in column H7, 'B' is inserted;
- (8) in the row relating to D.E. No 14 03 040 043 (Tax amount), in column H7, 'B' is inserted;
- (9) in the row relating to D.E. No 14 16 000 000 (Total duties and taxes amount), in column H7, 'B' is inserted;

(ii) in Section 13, the table 'Notes' is amended as follows:

- (1) in the row relating to Note number [34], the text in the column relating to Note description is replaced by the following:  
'Not for use in the case of goods conveyed under the responsibility of a postal operator or carriage by fixed transport installations.';
- (2) in the row relating to Note number [37], the text in the column relating to Note description is replaced by the following:  
'Not for use in the case of goods conveyed under the responsibility of a postal operator or carriage by fixed transport installations or rail.';
- (3) the row relating to Note number [54] the text in the column relating to Note description is replaced by the following:  
'Not used';
- (4) in the row relating to Note number [57], the text in the column relating to Note description is replaced by the following:  
'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 (Notes in relation with data requirements) is amended as follows:

- (a) in the notes relating to data element '12 03 000 000 Supporting document', the following paragraphs are added:

**'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, points (58), (59) and (60), respectively, of this 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, points (58), (59), and (60), respectively, of this 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 relating to data element '12 03 001 000 Reference number', the following paragraph is inserted before the paragraph 'Data requirements table column I1':

**'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 relating to data element '13 05 000 000 Declarant', the text is replaced by the following:

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

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

**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 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.;
- (d) in the notes relating to data element 18 05 000 000 (Description of goods),
- (a) the sentence 'Data requirements table columns B1, B2, H1 to H5, H8 and I1' is replaced by:

**'Data requirements table columns B1, B2, H1 to H8 and I1'**

(b) the sentence 'Data requirements table columns D3, G4, G5, H6 and H7' is replaced by:

**'Data requirements table columns D3, G4, and G5'**

- (e) in the notes relating to data element 18 10 000 000 (Type of goods), the sentence 'Using the relevant Union code, enter the type of goods in postal consignment.' is replaced by:  
'Using the relevant Union code, enter the type of goods conveyed under the responsibility of a postal operator.'
-