



Brussels, 30.4.2026
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COMMISSION DELEGATED REGULATION (EU) .../...

of 30.4.2026

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

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 in order to apply a transitional simplified customs duty from 1 July 2026.

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 application 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 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. Additionally, the elimination of the customs duty relief will support climate objectives by mitigating the significant environmental impacts of excessive packaging waste, transport emissions, and overconsumption.

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. Goods to be declared under the H7 declaration benefitted from the customs duty relief 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 Commission Delegated Regulation (EU) 2015/2446. This temporary measure will apply from 1 July 2026 until 1 July 2028, when the EU Customs Data Hub for e-commerce is expected to be deployed. However, if the COM

determines that the Data Hub will not be operational by that date, it shall submit a proposal to extend this transitional measure.

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.

In addition, the majority of low value goods directly imported from third countries to consumers in the customs territory of the Union are not compliant with EU product rules and safety standards. This was confirmed by a EU-wide large scale customs control operation, in cooperation with market surveillance authorities, under a priority control area (PCA), in 2025. As a measure to improve risk management and controls in e-commerce and to ensure an intermediate solution for the enforcement of prohibitions and restrictions before the EU Customs Data Hub for e-commerce will be deployed in July 2028, the concept of a product identifier is introduced.

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

This Delegated Act 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

This Delegated Act 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

This Delegated Act is aimed at aligning the Union Customs Code 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.

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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 Code¹, 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) 2015/2446² 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 1186/2009³. Council Regulation (EU) 2026/382⁴ 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/EC⁵, 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

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

² 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).

³ 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>).

⁴ 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>).

⁵ 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>).

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.
- (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, 30.4.2026

For the Commission
The President
Ursula VON DER LEYEN