Federal
Public Service
FINANCE

H7
IMPORT DECLARATION - SUPER REDUCED DATASET

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WHAT IS E-COMMERCE?

"All movements made via a computer network, for example the Internet, resulting in the physical flow of goods subject to customs formalities."

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WHAT IS THE H7 DECLARATION?

The H7 declaration is an import customs declaration with a super reduced dataset for packages with a value less than 150€

Exclusion: excisable, prohibited and restricted goods

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CONTEXT

- Exponential growth of e-commerce over the past decade
- Exemption of VAT for goods with a value up to 22€

➔ significant loss in revenues for Member States
➔ non-EU suppliers have a competitive advantage

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EUROPEAN LEGISLATION

1. Abolition of the VAT exemption for imported goods of low value (up to 22€)

2. Special schemes for the collection of the import VAT and Super reduced data set import declaration (H7)

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EU LEGISLATION FOR CUSTOMS

Member States must adjust their IT declaration system by July 1st 2021* to:

- Enable Economic Operators (EOs) to declare goods up to 150 € using a customs declaration (H7) that requires less data than a standard declaration.
- Remove the existing VAT exemption for goods of low value (up to 22 €).

*was originally planned for January 1st 2021

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WHAT DOES THIS MEAN FOR AUTOMATION ?

- An increase of the volume of declarations received:
  - ⇒All imported goods under €22. Currently a verbal declaration is enough.
  - ⇒Booming of e-commerce (estimation: 7 500 000 declarations/day).
- New data model EUCDM
- Data collection
  - More possibility for risk analysis on our side (safety and security)

➔ create a new system able to handle the load of declarations

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HOW

- New IDMS (Import Declaration Management System)
- Same process as with import, but specifically for e-commerce:
  - ⇒Declaration receipt
  - ⇒Data validation
  - ⇒Risk analysis (SEDA)
  - ⇒Control (Befacs)
  - ⇒Financial treatment (financial module PLDA)

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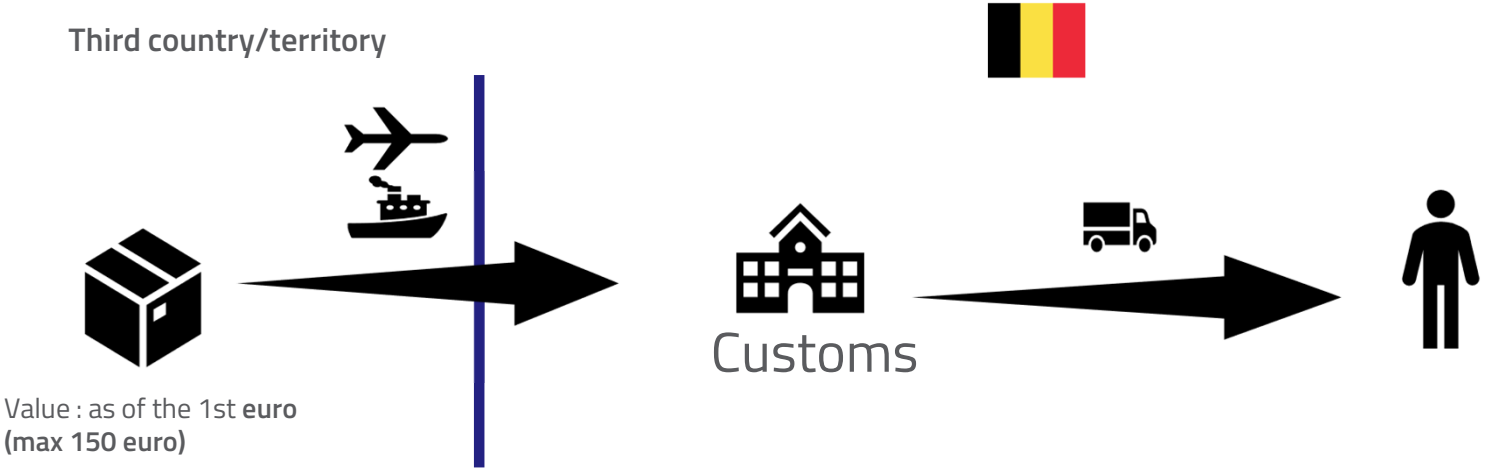
FLOW H7



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SPECIAL SCHEMES FOR THE COLLECTION OF VAT

- IOSS*
- Special Arrangements

* Import One-Stop-Shop

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WHAT IS IOSS ?

IOSS (Import One Stop Shop)

= Facilitation for the payment of VAT

Why?

- Abolition of the franchise of 22€
- Obligation to pay VAT in the consumer's country

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WHAT IS IOSS ?

How?

The declaration H7 has to indicate a valid IOSS number

Customs:

→ checks de validity of the IOSS number

→ in a local DB (local node IOSS-DR) - synchronized with the European IOSS DB

→ does NOT collect VAT

→ sends data the monitoring intermediary Surveillance 3

VAT:

→ directly collects VAT

→ receives the declaration data through Surveillance 3

The declarant submits a declaration in the OSS system to pay VAT

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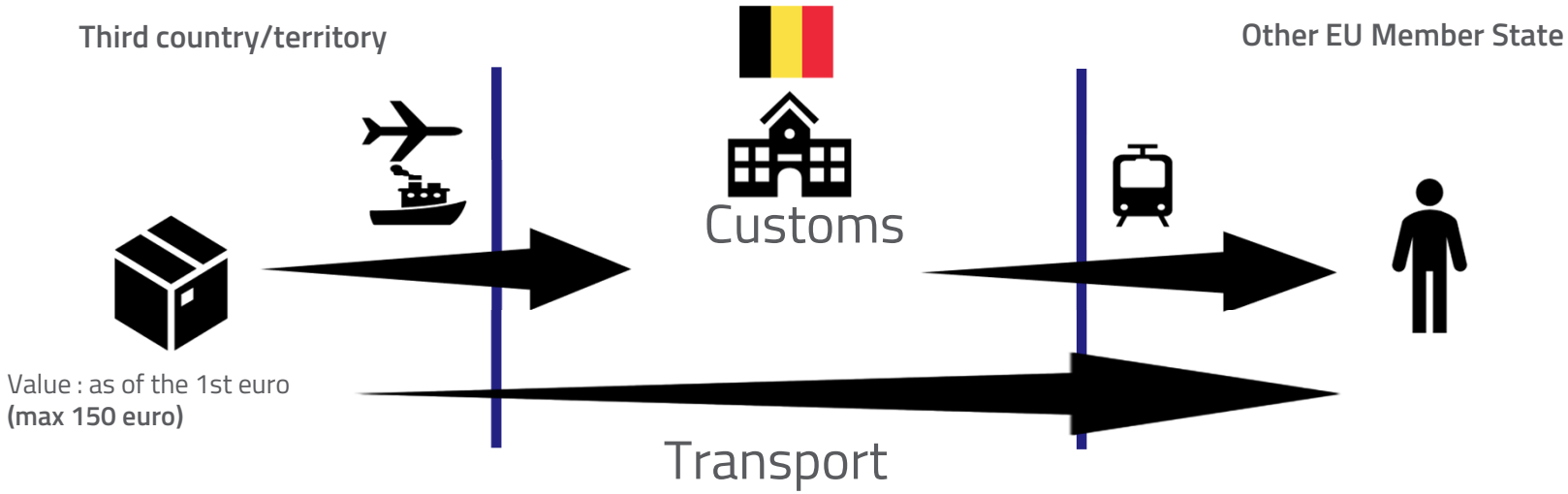
FLOW H7 - IOSS



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WHAT IS SPECIAL ARRANGEMENTS?

- Facilitation of the VAT payment for postal and courier companies only
- Monthly payment of VAT to customs
- Requires a special authorization

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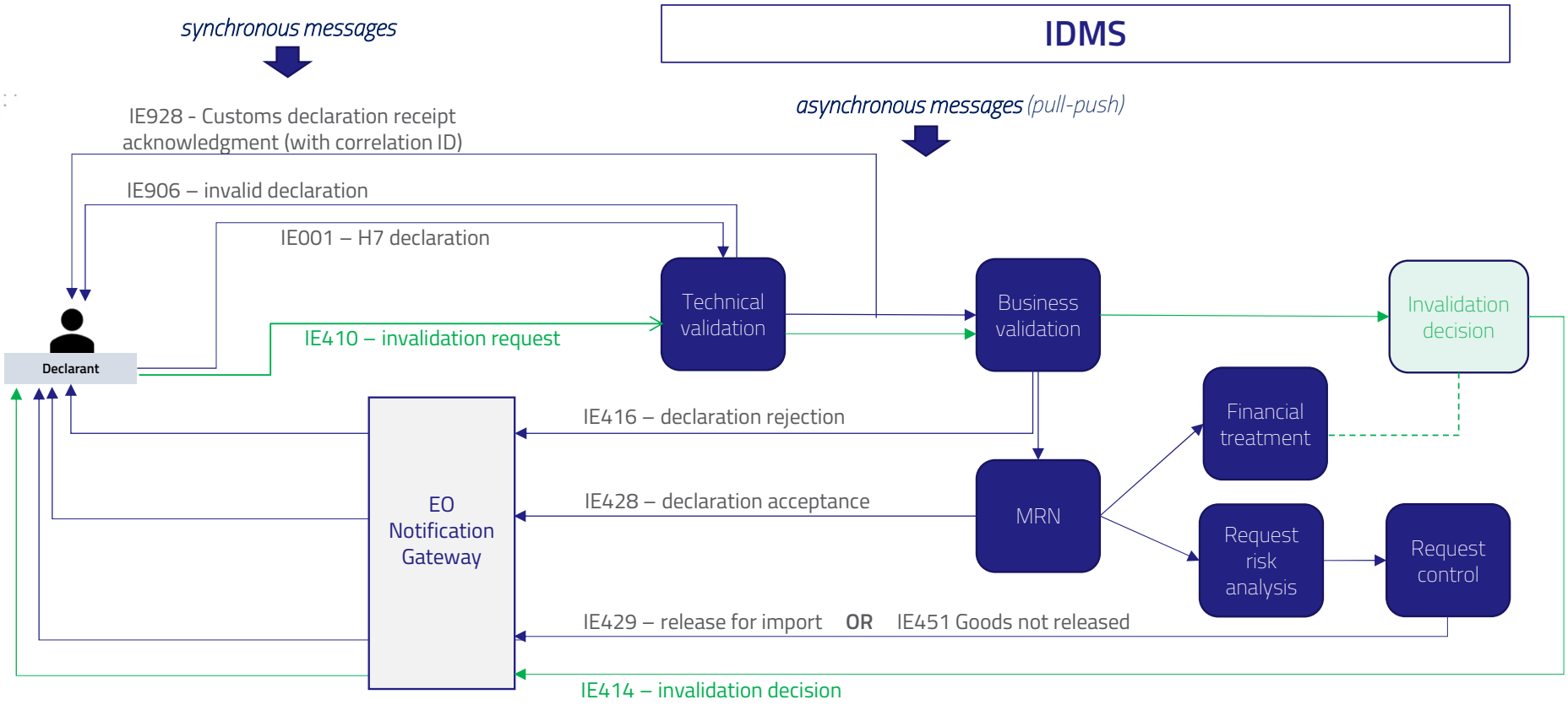
FLOW H7



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HOW TO CONNECT TO IDMS

- Token to be able to send messages: username and password
  - To be asked to the Helpdesk through a form

- Response messages will be through polling or call back
  - For the call back url : need to contact the Helpdesk

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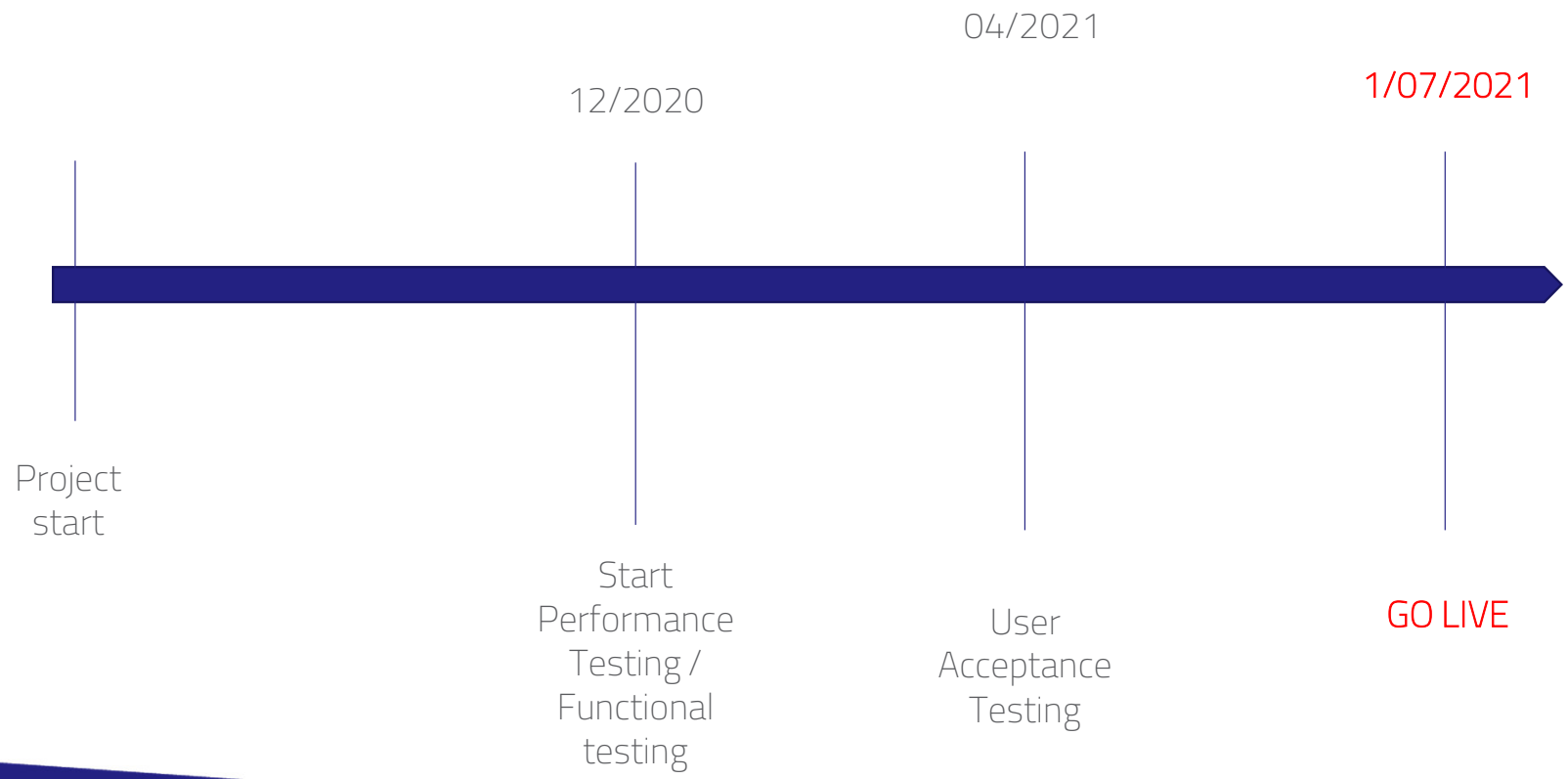
TIMING H7



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DOUANES ET ACCISES