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**FINANCE**

# NAFORNA: SWG | SGT E-COMMERCE (DEMINIMIS & TAX)



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## DISCLAIMER

- The information provided in this presentation reflects the situation in February and may not yet be final or complete.
- Further discussions are ongoing at European level, which may result in changes to the content of this presentation.
- More information will be provided as soon as it becomes available.



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# ABOLITION 150 EUR DUTY RELIEF THRESHOLD

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## SESSION OBJECTIVES

- Share how the Abolition 150 EUR duty relief threshold will work in IDMS-H7 and in IDMS-ALL



# AGENDA

- Presentation:
  - End of the €150 Duty Relief
  - Changes to Annex B to the UCC DA
  - Main Changes
    - For H7 declarations
    - For H1 declarations
  - IOSS - Calculation EUR 3 customs duty in H1
  - Perception of EUR 3 customs



## END OF THE €150 DUTY RELIEF



**The existing €150 customs duty relief is abolished as from 1 July 2026.**



- Unfair competition for EU sellers
- Health and safety risks for consumers
  - High levels of fraud
  - Environmental concerns
- avoid undervaluation and consignment splitting
- Alignment with VAT: VAT exemption for small value consignments (below 22 EUR) abolished since 2021



# TRANSITIONAL MEASURE

1 July. 2026

Transitional measure in the existing systems

Datahub

1 July. 2028



## SCOPE OF APPLICATION (FROM 1 JULY 2026)

From 1 July 2026:

Goods entering the EU in **small consignments** with a **customs value < €150** are subject to a **fixed customs duty (tax type A00)** of **€3 per item**



## END OF THE €150 DUTY RELIEF ≠ HANDLING FEE

Even if the amount is €3 in both cases, they are different in nature and in VAT treatment:

### Distinction from the “Handling Fee”

- This interim measure is separate from the proposed “handling fee”, which is still under discussion.

It is important to clearly distinguish between:

- the €3 fixed customs duty (tax type A00), which is a customs duty and is subject to VAT, and
- a potential €3 handling fee, which is not a customs duty and is not subject to VAT.



## CHANGES TO ANNEX B TO THE UCC DA

### ➤ Column H7

- ✓ New definition: Customs declaration for release for free circulation of goods in a consignment of an intrinsic value not exceeding EUR 150 and sold in distance sales.
- ✓ 'Duties and Taxes' data element becomes Mandatory ('A' instead of 'B')

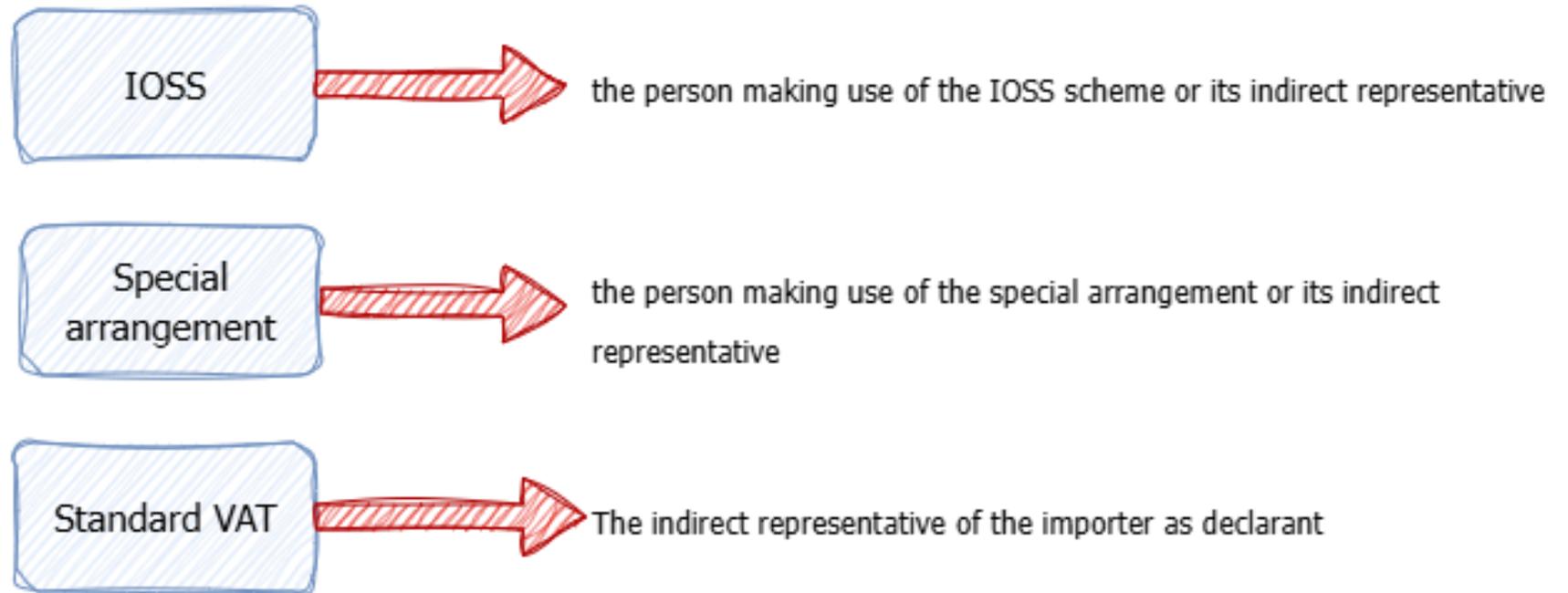
### ➤ 'Supporting Document' (data element 12 03 000 000) – Additional information shall be provided for each item of goods, in all declarations concerning low value consignments sold in distance sales (H1, H7):

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



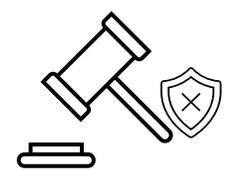
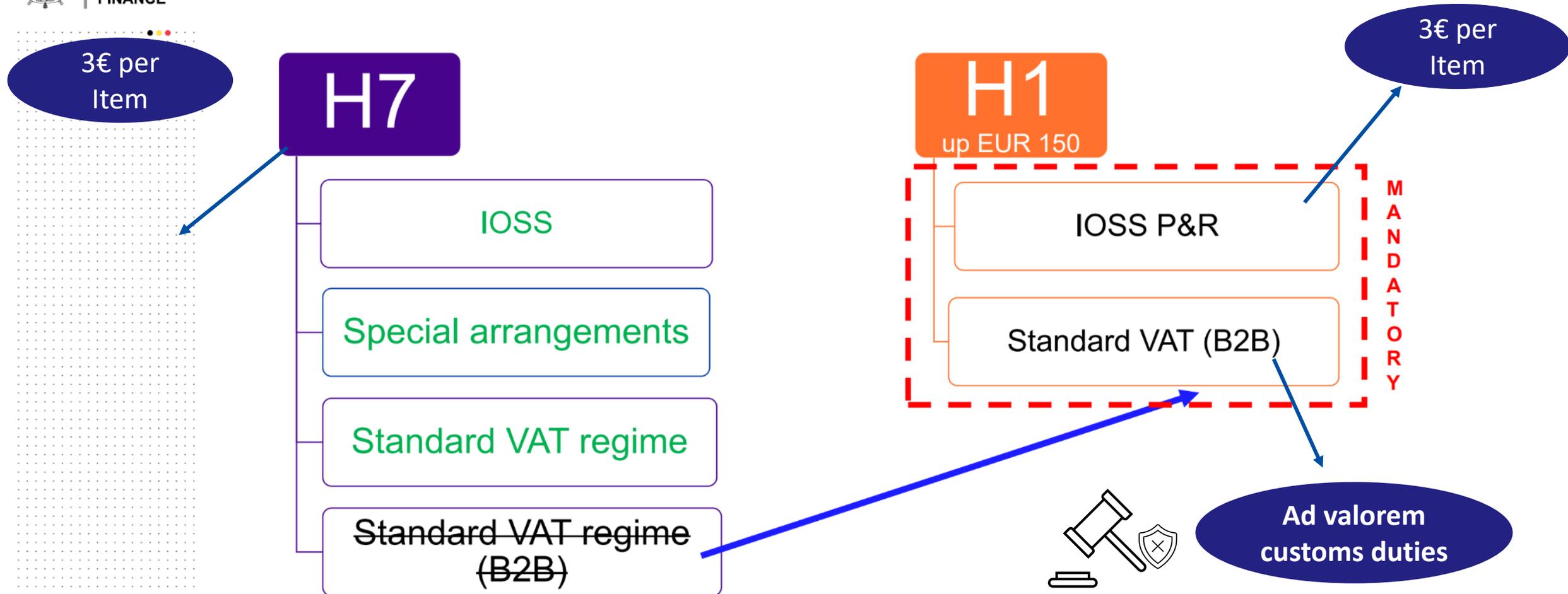
## CHANGES TO ANNEX B TO THE UCC DA

➤ 'Declarant' (data element 13 05 000 000) - in all declarations concerning low value consignments sold in distance sales (H1, H7) shall be one of the following:





# MAIN CHANGES



Not yet voted on and completely decided.



## FOR H7 DECLARATIONS:



Scope limited to:

IOSS

Special arrangements

Other B2C VAT schemes for which the importer has no EORI



Application of a fixed €3 customs duty (Tax type A00) per item for consignments < €150.



No prohibitions and restrictions (P&R) on H7, in line with the current “as-is” situation.



C2C flows (C08) are out of scope but still in H7 → no change for C2C.



## FOR H1 DECLARATION



IOSS with prohibited and restricted goods:

Application of fixed €3 customs duties per item.



All other H1 flows:

Standard customs duty (tax type A00) calculation with full tariff details.



This point still under discussion



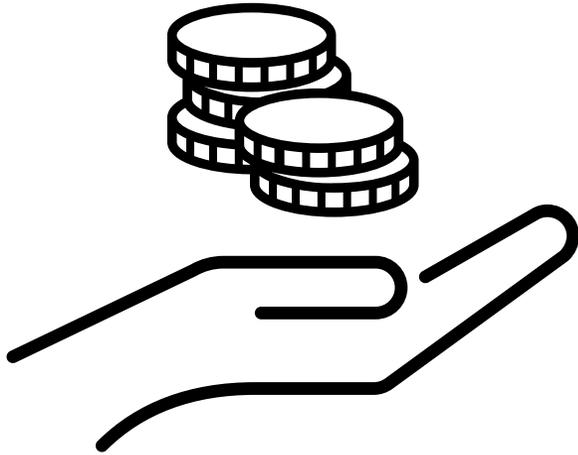
## IOSS - CALCULATION EUR 3 CUSTOMS DUTY IN H1

- New Preference' (data element 14 11 000 000) – A new code should be created to handle
  - Link preference to specific measure in BTS/TARBEL
  - the automatic calculation of the EUR 3 duty rate in H1 declarative systems
  - proposed options:
    - ✓ 1) First digit of the code '5'
    - ✓ 2) Next two digits of the code '05'
- preference 505 only for procedure F48





## PERCEPTION OF EUR 3 CUSTOMS DUTY FOR H7:

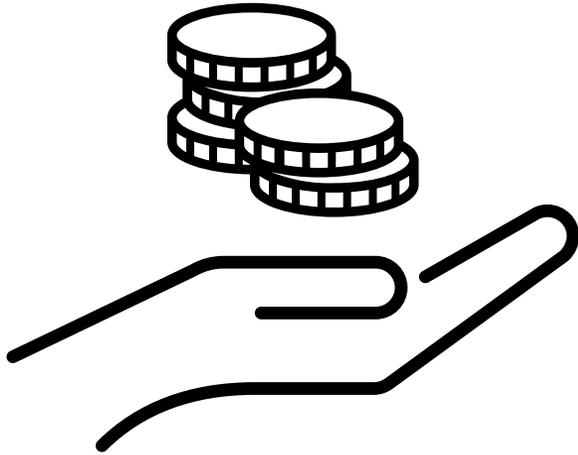


- Special arrangement on Monthly grouping
  - Additional declaration Type F49 with method of payment P
    - Add **import duties (A00)** to monthly grouping for special arrangements.
    - Paiement on the 16<sup>th</sup> of the next month
- H7 FRCT
  - method of payment P
    - Add **import duties (A00)** to the transactional payments
- H7 CREDIT ACCOUNT
  - method of payment E
    - Add **import duties (A00)** to the same grouping logic as now
- H7 deferral VAT no more allowed.
  - deferral VAT is B2B



## IOSS – PERCEPTION OF EUR 3 CUSTOMS DUTY

Belgium collects IOSS duties monthly



Commission propose different option to calculate the customs duties for perception:

- within the H7 declaration system,
- in a deferred way or
- in a deferred way with COM support

➤ No decision is taken on this moment





# QUESTIONS





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