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# DE MINIMIS → 3 EURO FLAT RATE NAFORNA - E-COMMERCE



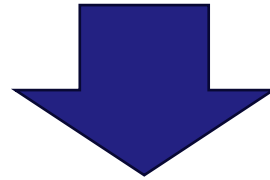
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## CORE

- Exemption for consignments valued at less than €150 is being abolished



- To be replaced by a fixed amount of EUR 3 per item
  - Item = definition of nUCC article level
  - Replaces all duties and measures equivalent to duties, such as anti-dumping duties
  - Distance sale



## NEW DA?

- Goods in postal consignment =
  - $\leq 150$  Euro, +
  - DSIG (VAT directive)
- NOT
  - IOSS, nor
  - Goods with preferential measures
- Item =
  - Same tariff classification
  - Same description and
  - Same origin if required



## NEW DA?

- H7:  $\leq 150 \text{ €} + \text{DSIG} + \text{no P\&R}$
- DSIG with value  $\leq 150 \text{ €} \rightarrow$  no invalidation of customs declaration for free circulation possible after return
- Definitions for:
  - Product identifier
  - Merchant product identifier
  - Non-standardised manufacturer product identifier
  - Standardised manufacturer product identifier



## NEW DA ANNEX B?

- Product identifiers in data element (1/11/26):
  - 12 03 000 000 Supporting Document
  - 12 03 001 000 Reference Number
- Notes to 13 05 000 000 Declarant:
  - a) IOSS holder
  - b) User special arrangements
  - c) Indir. repr. of importer
  - d) Any other who can provide data + present goods
- Notes to 18 05 000 000 description of goods: H7 follows H1 regarding info so precise to enable classification



## NEW IA?

- Comprehensive guarantee for goods  $\leq 150$  € DSIG
- Competent Customs office for DSIG  $\leq 150$  € and no IOSS  $\Rightarrow$  final destination
- Anti-abuse clause: successive sales and one is DSIG  $\Rightarrow$  DSIG
- Annex: additional codes (ex. F53) or new description for codes, ...



## ROLES AND RESPONSIBILITIES

Basic rule: the €3 is paid by the **declarant**

- IOSS holder or their customs representative
- Special arrangement or their customs representative
- **Indirect** customs representative of the importer
- [private individual => not used in BE!]



## ANTI ABUSE CLAUSE

- *Article 243 IA and Judgment C-7/08*
- From the moment a single distance sale can be identified within a chain of successive sales, the €3 applies
- This is a fixed amount; therefore, no customs valuation is required
- See also the very broad definition of transport



# OVERVIEW

| FLOW TYPE                                          | DECLARATION | VALUE  | P&R PRESENT?  | DUTY TYPE<br>A00 | FLAT €3 OR<br>STANDARD? |
|----------------------------------------------------|-------------|--------|---------------|------------------|-------------------------|
| B2C LVC with IOSS (F48)                            | H7/H1       | < €150 | No            | Yes              | €3 per item             |
| B2C LVC with special arr. (F49)                    | H7/H1       | < €150 | No            | Yes              | €3 per item/Pref. rate  |
| B2C LVC with standard VAT (F53)                    | H7/H1       | < €150 | No            | Yes              | €3 per item/Pref. rate  |
| Any goods with P&R (IOSS, F49 or standard VAT F53) | H1          | < €150 | Yes           | Yes              | €3 per item/Pref. rate  |
| H1 B2B < €150                                      | H1          | < €150 | As applicable | Yes              | Standard calc A00       |
| C2C (C08)                                          | H7          | < €45  | No            | No               | Out of €3 duty scope    |



## COLLECTION OF THE €3 IN BE

- Currently, the vast majority of LVC-declarations does not run over FINDA (= BE customs' accounting system), as there are no customs duties to be paid, and the VAT is handled via IOSS
- FINDA is not equipped to handle this extra load
- Hence:
  - \* H1 code F53, H7 code F49 and H7 code F53: will run over FINDA
  - \* H1 code F48 and H7 code F48 (IOSS): will not run over FINDA, monthly reporting, manual registration in FINDA, manual invitation to pay
- Future: rewrite FINDA is launched, for a transactional financial treatment of all declarations



## GUARANTEE IN BE

- Debts need either to be paid immediately or be covered by a guarantee
- A comprehensive guarantee will be asked for H1 code 48, H7 code 48 and H7 code 49
- Based on the amounts of April 2026
- Monthly evaluation to see whether the amount of the guarantee needs to be adapted
- Future: transactional write-off of the guarantee



## GENERAL INFORMATION

- Guidance document from the Commission ([TAXUD](#))
  - Not yet definitive. This version may still be subject to change.
- Intrinsic value: excluding transport and services such as insurance
- GAC&E:
  - IDMS: ([link](#) - [IDMS -150€ Communication](#)) – to be updated



## HANDLING FEE

- Introduction in November
- Please note: Handling Fee > 3€ Fee
- Handling Fee introduced at European level, not on a national level
- Repetition of the current payment formalities