Questions & answers – EUR 3 customs duty guidance

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1. Definitions:

a) Special fiscal territories: how do the EUR 3 apply?

Part 3.2.1. Four elements of a distance sale as relevant for the temporary duty, of the Guidance clarifies that the EUR 3 applies for items released for free circulation in the special fiscal territories. The UCC Delegated act will be amended to clarify that the concept of distance sales shall include the goods dispatched to a customer in the territories of the customs territory of the Union even if the provisions of Directive 2006/112/EC do not apply.

b) What determines the time of supply for an order and how is it linked with payment? (update 22/06/2026)

Point 4.2.7 of the Explanatory Notes on VAT e-commerce rules explains that:

The time of supply is the moment when the payment has been accepted by the supplier or electronic interface. This is the time when the payment confirmation, the payment authorisation message **or a commitment for payment** from the customer is received by or on behalf of the supplier selling goods through the electronic interface, regardless of when the actual payment of money is made, whichever is the earliest (Article 41a of the VAT Implementing Regulation).

c) Definition of item: how is the item filled in H1 and H7? What about the quantity in H7?

Part 3.3.1. Definition of item of the Guidance explains with extended examples in H1, H6 and H7, that the EUR 3 customs duty will be applied per item line, so economic operators must be encouraged to use one line per goods sharing tariff classification in H7 and consider the possibility to include the quantity in 'Description of goods'.

d) Definition of consignment: can several orders by different consumers be grouped and declared as a single consignment? (update 30/06/2026)

As explained in 3.3.1. Definition of intrinsic value and consignment of the Guidance, consignment means goods conveyed to one consignee. Accordingly, orders of two different consumers that are meant to be conveyed to them separately must always be treated as two different consignments and declared in two different customs declarations.

As explained in 3.2.3 The anti-abuse clause of the Guidance, to determine whether the consignment is composed of individual consignments, the customs authorities may assess, for instance, whether the packaging combines different goods, and whether a label or other kind of individual reference such as a barcode, QR or similar allow to indicate different final destinations for each individual consignment even if different addresses are not expressly mentioned.

Pursuant to Article 46(1) UCC, the customs authorities when performing customs controls are entitled to examine the operator’s records.

2. Guarantees

a) Comprehensive guarantee: is it mandatory?

Part 3.4.6. Customs debt, guarantees and repayment of the Guidance explains that a comprehensive guarantee is an authorisation (CGU) and is mandatory when intended to cover more than one customs operations/declarations/procedures according to the provisions mentioned. The guarantee provided for the CGU authorisation can take any of the forms listed in Art 92 UCC and Art 83 UCC DA. A cash deposit or equivalent means can also be used to grant a CGU authorisation and MS customs authorities can accept other forms of guarantee than cash deposit and undertaking by a guarantor, in so far as those forms of guarantee are accepted under national law.

b) Guarantees: do IOSS holders need to provide a guarantee?

If IOSS holders are to become declarants, they have to apply for the CGU application in the MS where they intend to have the customs declarations lodged (MS competent for the recovery of the customs debt). There is no necessary consultation between the tax authority of the MS of registration of IOSS; and the place where the declarations will be lodged.

In the Guidance for the guarantees for customs debts, the cases of multi-MS guarantee are explained, and would apply with the same requirements (see in particular the parts II.3.1. Geographical validity of the guarantee, II.3.2. Customs office of guarantee (COG), V.2 Comprehensive guarantee and Annex 2 Examples- A.2.5 Examples concerning the consultation procedure).

c) Comprehensive guarantee: is there a possibility for AEOs to reduce the guarantee amount to 30% of the reference amount? (update 30/06/2026)

Part 3.4.6. (Customs debt, guarantees and repayment) of the Guidance clarifies that, with the inclusion of point (c) in Art 155(3) IA UCC, the amount of the comprehensive guarantee for e-commerce can be an estimate.

The reference amount can be dynamically adjusted between the customs authorities and the traders. Operators can also make interim payments or provide guarantees in the form of cash deposits to minimize the administrative burden and cost of adjusting the reference amount of the comprehensive guarantees (or the need to provide additional or replacement guarantee).

As to whether AEO may benefit from the 30% reduction on distance sales guarantees in accordance with Article 95(3) UCC, both letters (a) and (c) of A.155(3) UCC IA refer to an amount of import/export duty incurred (release for free circulation), only the calculation conditions differ between the two subparagraphs. Therefore, it can be considered that both form the same category for which a 30 % reduction of the parts of the reference amount is foreseen under A.158(2) UCC IA. Consequently, taking into consideration all above, it is possible to reduce 30% of the reference amount for comprehensive guarantee provided to cover release for free circulation for distance sale goods for AEOs that fulfil the relevant criteria, including financial solvency, in light of the business model of distance sales of goods. Member States must ensure that adequate measures are in place for monitoring the financial solvency of the AEO taking into account the increased financial risk, and that they are ready to take appropriate corrective measures in case of need.

3. Customs declarations

a) Excise duties: Are excise goods allowed in the H7 declarations?

The H7 declaration does not contain enough data to handle the excise duty collection. For that reason, it is still not possible to declare goods sold in a distance sale, subject to excise duties, in a H7 declaration.

b) Product identifiers: Is there a value threshold on the product identifiers (PID)? (update 18/06/2026)

The need to provide the details of the relevant product identifiers applies to goods sold in distance sales of imported goods without value distinction.

This stems from Annex B of the amended UCC DA (C(2026)2760 - Register of Commission Documents)) where it is stated that the product identifiers "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".

c) Data elements to be used for the calculation of EUR 3 in national declaration systems (update 30/06/2026)

The customs duty of EUR 3 per item in a consignment can be considered as a specific duty.

Normally the tax base for specific duties is declared as follows:

1. data element 14 03 040 005 is used to define the measurement unit (for example pieces, pairs etc.)
2. the actual quantity is declared in data element 14 03 040 006.

For the customs duty of EUR 3 per item in a consignment the following specificities have to be considered:

- The measurement unit is "declaration goods item". Currently there is no Union code defined with this meaning. The code "NAR" (Number of Items) in CL349 (Unit) has been created a long time ago for a different purpose and with a different meaning. It can therefore not be used for the declaration of the "declaration goods item".
- Due to technical settings the field measurement unit cannot be empty.
- the tax rate (14 03 040 041) is 3 EUR per item
- the payable tax amount (data element 14 03 042 000) is 3 EUR for each declaration item

For the calculation, there are two options in the Member States national declaration systems as follows.

These options can be used for both, the standard data set in column H1 as well as the super reduced data set in column H7.

OPTION 1 – use of Data elements 14 03 040 005 and 14 03 040 006

Given that the duty is calculated on item level for each item in the declaration the quantity (data element 14 03 040 006) is by default “1”.

Where a Member State opts to use ‘Measurement unit’ (data element 14 03 040 005) and ‘Quantity’ (data element 14 03 040 006), a code has to be provided in the data element for the measure unit. Due to the short period for implementation, it is not possible to create a dedicated code for “Declaration Goods Item”, the code “EUR” can be used as a measurement unit for the customs duty of EUR 3 per item in a consignment. It should kept in mind that the code “EUR” does not refer to the currency but to the “Declaration Goods Item” which is the measurement unit on which the duty calculation is based.

The total to be paid per declaration is the sum over all declaration goods items (or the product of 3 EUR multiplied by the number of declaration goods items).

In this case, the following entries would have to be made:

For customs duties:

14 03 039 000	Tax type	A00
14 03 038 000	Method of Payment	
14 03 040 041	Tax base – Tax rate	3 EUR per Item
14 03 040 005	Tax base – Measurement unit and qualifier	EUR
14 03 040 006	Tax base – Quantity	1
14 03 040 014	Tax base – Amount	Not applicable
14 03 042 000	Payable Tax Amount	3 EUR

OPTION 2 – use of data element 14 03 040 014

It is also acceptable that Amount’ (data element 14 03 040 014) is used with a default value “1” - instead of the data elements ‘Measurement Unit’ (14 03 040 005) and ‘Quantity’ (14 03 040 006).

In this case, the following entries would have to be made:

For customs duties:

14 03 039 000	Tax type	A00
14 03 038 000	Method of Payment	
14 03 040 041	Tax base – Tax rate	3 EUR per Item
14 03 040 005	Tax base – Measurement unit and qualifier	EUR
14 03 040 006	Tax base – Quantity	Not applicable
14 03 040 014	Tax base – Amount	1
14 03 042 000	Payable Tax Amount	3 EUR

4. Refunds

a) Refunds: If the declarations are invalidated with other motivations provided in Article 148 UCC-DA, can the invalidation be accepted?

Part 3.4.7. Returns of the Guidance explains that the amendment of the facilitation provided in Article 148(3) UCC-DA does not impact the other possibilities and motivations for invalidating a customs declaration provided in Article 174 UCC or the grounds in Article 116 UCC for repayment or remission of customs duties. The procedure for repayment shall be the usual one, also together with the application rules (e.g. the Right to be heard).