REGULATIONS

COMMISSION DELEGATED REGULATION (EU) 2019/1143

of 14 March 2019

amending Delegated Regulation (EU) 2015/2446 as regards the declaration of certain low-value consignments

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 Code ([1]), and in particular Articles 7(a) and 160 thereof,

Whereas:

(1) Pursuant to Regulation (EU) No 952/2013 ('Code'), customs declarations may, in specific cases, be lodged using means other than electronic-data processing techniques.

(2) Commission Delegated Regulation (EU) 2015/2446 ([2]) provides that goods with an intrinsic value not exceeding EUR 22 may temporarily be declared by simply presenting them to customs instead than by lodging a customs declaration. One of the reasons for this is that most goods with a value not exceeding EUR 22 may be granted an exemption from VAT by the Member States pursuant to Article 23 of Council Directive 2009/132/EC ([3]). Those goods may also benefit from a relief from customs duty pursuant to Council Regulation (EC) No 1186/2009 ([4]).

(3) Currently, the possibility to declare goods with a value not exceeding EUR 22 by presenting them to customs is limited to the period before Member States upgrade their National Import Systems referred to in the Annex to Commission Implementing Decision (EU) 2016/578 ([5]). In addition, Council Directive (EU) 2017/2455 ([6]) abolishes the VAT exemption for goods with a value not exceeding EUR 22 with effect from 1 January 2021. As a result, in the Member States that upgrade their National Import Systems before 1 January 2021, the possibility of declaring those goods by presenting them to customs would be removed and a customs declaration would be required even if there is no obligation to collect VAT on those goods and a relief from customs duty applies. Delegated Regulation (EU) 2015/2446 should therefore be amended to ensure that the possibility to declare goods with an intrinsic value not exceeding EUR 22 by presenting them to customs is available until the EUR 22 threshold is abolished for VAT purposes.

(4) Annex B to Delegated Regulation (EU) 2015/2446 defines the data requirements for customs declarations. The increase in e-commerce transactions has revealed that those data requirements are not adequate for declaring goods imported in consignments of an intrinsic value not exceeding EUR 150 or consignments not of a commercial nature sent by a private individual to another private individual (low-value consignments). First, part of the data required in Annex B is not necessary in that context because, pursuant to Articles 23 and 25 of Regulation (EC) No 1186/2009, most goods imported in low-value consignments are exempt from customs duties. Second, the customs declaration of those goods will be mostly needed to comply with the rules for VAT

([1]) OJ L 269, 10.10.2013, p. 1.
([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).
([3]) Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods (OJ L 292, 10.11.2009, p. 5).
([4]) 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).
([5]) Commission Implementing Decision (EU) 2016/578 of 11 April 2016 establishing the Work Programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code (OJ L 99, 15.4.2016, p. 6).
([6]) Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods (OJ L 348, 29.12.2017, p. 7).

on goods imported in consignments with an intrinsic value not exceeding EUR 150 introduced by Directive (EU) 2017/2455, namely, for the VAT rules related to the special scheme for distance sales of goods imported from third countries or third territories set out in Section 4 of Chapter 6 of Title XII of Council Directive 2006/112/EC ([7]) or for levying VAT under the special arrangements for declaration and payment of import VAT in Chapter 7 of Title XII of the same Directive. Third, the high volume of low-value consignments makes it necessary to adapt to the maximum possible extent the dataset required for customs purposes to the electronic information sent by the operator at the place of dispatch of the goods (i.e. in a third country).

(5) It is therefore necessary to amend Delegated Regulation (EU) 2015/2446 to introduce the possibility to declare low-value consignments for customs purposes using a different dataset, one that contains less elements than a standard customs declaration dataset. That possibility should be available from the date of application of the measures for levying VAT on goods imported in consignments with an intrinsic value not exceeding EUR 150 set out in Directive (EU) 2017/2455.

(6) However, the possibility to declare low-value consignments using the reduced dataset should not be available for goods subject to prohibitions or restrictions. Those goods should continue to be declared using a standard customs declaration with all the relevant information. The reduced dataset should not be used either to declare goods that are exempt from VAT on importation pursuant to Article 143(1)(d) of Directive 2006/112/EC (customs procedure codes 42 and 63). The reduced dataset is conceived for the cases in which VAT has already been declared in accordance with the special scheme for distance sales of goods imported from third countries or third territories in accordance with Section 4 of Chapter 6 of Title XII of Directive 2006/112/EC and so there is no need to collect VAT at importation; the reduced dataset is also conceived for the cases in which the Member State of importation is also the Member State of consumption for VAT purposes and therefore the Member State levying VAT. By contrast, goods imported under customs procedure codes 42 and 63 are imported in a Member State different from the Member State that will levy VAT and the reduced dataset does not contain enough information to comply with all the VAT-related requirements applicable in those cases.

(7) 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 141(5) is replaced by the following:

'5. Until the date preceding the date set out in the fourth subparagraph of Article 4(1) of Council Directive (EU) 2017/2455 (*), goods the intrinsic value of which does not exceed EUR 22 shall be deemed to be declared for release for free circulation by their presentation to customs pursuant to Article 139 of the Code, provided that the data required are accepted by the customs authorities.

(*) Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods (OJ L 348, 29.12.2017, p. 7).';

(2) the following Article 143a is inserted:

'*Article 143a*

Customs declaration for consignments of low value

(Article 6(2) of the Code)

(1) From the date set out in the fourth subparagraph of Article 4(1) of Directive (EU) 2017/2455, a person may lodge a customs declaration for release for free circulation containing the specific dataset referred to in Annex B in respect of a consignment which benefits from a relief from import duty in accordance with Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009, under the condition that the goods in that consignment are not subject to prohibitions and restrictions.

([7]) 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).

(2) By way of derogation from paragraph 1, the specific dataset for consignments of low value shall not be used for the following:

(a) release for free circulation of goods the importation of which is exempt from VAT in accordance with point (d) of Article 143(1) of Directive 2006/112/EC and, where applicable, moved under an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC;

(b) re-import with release for free circulation of goods the importation of which is exempt from VAT in accordance with point (d) of Article 143(1) of Directive 2006/112/EC and, where applicable, moved under an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC.';

(3) Annex B is amended as set out in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 14 March 2019.

For the Commission

The President

Jean-Claude JUNCKER

ANNEX

Annex B to Delegated Regulation (EU) 2015/2446 is amended as follows:

(1) Title I is amended as follows:

(a) in Chapter 2, in Section 1, after the row relating to column H6, the following row is inserted:

'H7	Customs declaration for release for free circulation in respect of a consignment which benefits from a relief from import duty in accordance with Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009	Articles 5(12), 162 and 201 of the Code';

(b) in Chapter 3, Section 1 is amended as follows:

(1) in Group 1, between columns H6 and I1, the following column is inserted:

		'H
D.E No	D.E. name	7
1/1	Declaration type	
1/2	Additional Declaration type	
1/3	Transit Declaration/Proof of customs status type	
1/4	Forms	
1/5	Loading lists	
1/6	Goods item number	A X
1/7	Specific circumstance indicator	
1/8	Signature/Authentication	
1/9	Total number of items	
1/10	Procedure	
1/11	Additional procedure	A X';

(2) in Group 2, between columns H6 and I1, the following column is inserted:

		'H
D.E No	D.E. name	7
2/1	Simplified declaration/Previous documents	A [7] XY
2/2	Additional information	C XY
2/3	Documents produced, certificates and authorisations, additional references	A [7] X

		H
D.E No	D.E. name	7
2/4	Reference number/UCR	C XY
2/5	LRN	
2/6	Deferred payment	B [53] Y
2/7	Identification of warehouse';	

(3) in Group 3, between columns H6 and I1, the following column is inserted:

		'H
D.E No	D.E. name	7
3/1	Exporter	A XY
3/2	Exporter identification no	
3/3	Consignor – Master level transport contract	
3/4	Consignor identification no – Master level transport contract	
3/5	Consignor – House level transport contract	
3/6	Consignor identification no – House level transport contract	
3/7	Consignor	
3/8	Consignor identification no	
3/9	Consignee	
3/10	Consignee identification no	
3/11	Consignee – Master level transport contract	
3/12	Consignee identification no – Master level transport contract	
3/13	Consignee – House level transport contract	
3/14	Consignee identification no – House level transport contract	
3/15	Importer	A [12] Y
3/16	Importer identification no	A [14] Y
3/17	Declarant	A [12] Y

		H
D.E No	D.E. name	7
3/18	Declarant identification no	A Y
3/19	Representative	A [12] Y
3/20	Representative identification no	A Y
3/21	Representative status code	A Y
3/22	Holder of the transit procedure	
3/23	Holder of the transit procedure identification no	
3/24	Seller	
3/25	Seller identification no	
3/26	Buyer	
3/27	Buyer identification No	
3/28	Person notifying the arrival identification No	
3/29	Person notifying the diversion identification no	
3/30	Person presenting the goods to customs identification no	
3/31	Carrier	
3/32	Carrier identification no	
3/33	Notify party – Master level transport contract	
3/34	Notify party identification no – Master level transport contract	
3/35	Notify party – House level transport contract	
3/36	Notify party identification no – House level transport contract	
3/37	Additional supply chain actor(s) identification no	
3/38	Person submitting the additional ENS particulars identification no	
3/39	Holder of the authorisation identification no	
3/40	Additional fiscal references identification no	A [54] XY
3/41	Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declarations identification no	

		H
D.E No	D.E. name	7
3/42	Person lodging the customs goods manifest identification no	
3/43	Person requesting a proof of the customs status of Union goods identification no	
3/44	Person notifying the arrival of goods following movement under temporary storage identification no	
3/45	Person providing a guarantee identification no	
3/46	Person paying the customs duty identification no';	

(4) in Group 3, in the row relating to data element 3/1, in the columns H1, H3, H4, H5, H6 and I1, the letter 'B' is replaced by 'A[12]';

(5) in Group 3, in the row relating to data element 3/2, in the columns H1, H3, H4, H5, H6 and I1, the letter 'B' is replaced by 'A[14]';

(6) in Group 4, between columns H6 and I1, the following column is inserted:

		'H
D.E No	D.E. name	7
4/1	Delivery terms	
4/2	Transport charges method of payment	
4/3	Calculation of taxes – Tax type	
4/4	Calculation of taxes – Tax base	
4/5	Calculation of taxes – Tax rate	
4/6	Calculation of taxes – Payable tax amount	
4/7	Calculation of taxes – Total	
4/8	Calculation of taxes – Method of payment	B [53] X
4/9	Additions and deductions	
4/10	Invoice currency	
4/11	Total amount invoiced	
4/12	Internal currency unit	
4/13	Valuation indicators	
4/14	Item price/amount	
4/15	Exchange rate	

		H
D.E No	D.E. name	7
4/16	Valuation method	
4/17	Preference	
4/18	Value	A X
4/19	Transport costs to the final destination	A XY’;

(7) in Group 4, in the row relating to data element 4/18, in the column ‘D.E. name’, the words ‘Postal value’ are replaced by the word ‘Value’;

(8) in Group 4, in the row relating to data element 4/19, in the column ‘D.E. name’, the words ‘Postal charges’ are replaced by the words ‘Transport costs to the final destination’;

(9) in Group 6, between columns H6 and I1, the following column is inserted:

		‘H
D.E No	D.E. name	7
6/1	Net mass (kg)	
6/2	Supplementary units	A [55] X
6/3	Gross mass (kg) – Master level transport contract	
6/4	Gross mass (kg) – House level transport contract	
6/5	Gross mass (kg)	A XY
6/6	Description of goods – Master level transport contract	
6/7	Description of goods – House level transport contract	
6/8	Description of goods	A X
6/9	Type of packages	
6/10	Number of packages	A [52] X
6/11	Shipping marks	
6/12	UN Dangerous Goods code	
6/13	CUS code	
6/14	Commodity code – Combined Nomenclature code	A X

		H
D.E No	D.E. name	7
6/15	Commodity code – TARIC code	
6/16	Commodity code – TARIC additional code(s)	
6/17	Commodity code – National additional code(s)	
6/18	Total packages	
6/19	Type of goods';	

(c) in Chapter 3, in Section 2, the following notes are added:

Note number	Note description
'[52]	This information is not required for postal consignments.
[53]	This information is not required: (a) when the goods are declared for release for free circulation under the special scheme for distance sales of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC; or (b) when the goods are of a non-commercial character sent from a third country by private persons to other private persons in a Member State and exempt from VAT pursuant to Article 1 of Council Directive 2006/79/EC (*).
[54]	This information is only required when the goods are declared for release for free circulation under the special scheme for distance sales of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC.
[55]	This information is only required if the declaration concerns goods referred to in Article 27 of Regulation (EC) No 1186/2009.

(*) Council Directive 2006/79/EC of 5 October 2006 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries (OJ L 286, 17.10.2006, p. 15-18).';

(2) Title II is amended as follows:

(a) in the notes to data element 1/6 ('Goods item number'), the text '**Data requirements table columns A1 to A3, B1 to B4, C1, D1, D2, E1, E2, F1a to F1d, F2a to F2c, F3a, F4a, F4b, F4d, F5, G4, G5, H1 to H6 and I1:**' are replaced by the words '**Data requirements table columns A1 to A3, B1 to B4, C1, D1, D2, E1, E2, F1a to F1d, F2a to F2c, F3a, F4a, F4b, F4d, F5, G4, G5, H1 to H7 and I1:**';

(b) in the notes to data element 2/1 ('Simplified declaration/Previous documents'), the following text is added:

'**Data requirements table column H7:**

If the entry summary declaration and the customs declaration are lodged separately, using the relevant Union code, enter the MRN of the entry summary declaration or any other previous document.';

(c) in the notes to data element 2/2 ('Additional information'), the following text is added:

'**Data requirements table column H7:**

Any information provided by the declarant that may deem useful for the release for free circulation of the item concerned.';

(d) in the notes to data element 2/4 ('Reference number/UCR'), the following text is added:

'**Data requirements table column H7:**

This entry may be used for the indication of the transaction identifier, if the goods are declared for release for free circulation under the special scheme for distance sales of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC.';

(e) the notes to data element 3/1 ('Exporter') are amended as follows:

(1) the words '**All relevant data requirements table columns used:**' are replaced by the words '**Data requirements table columns B1 to B4, C1 and E1:**';

(2) the following text is added:

'**Data requirements table columns H6 and H7:**

Enter the full name and address of the person consigning the goods as stipulated in the transport contract by the party ordering the transport.';

(f) in the notes to data element 3/17 ('Declarant'), the words 'Data Requirements table columns H1 to H6 and I1' are replaced by the words 'Data requirements table columns H1 to H7 and I1:';

(g) in the notes to data element 3/18 ('Declarant identification No'), the words '**Data requirements table columns B1 to B4, C1, G4, H1 to H5 and I1:**' are replaced by the words '**Data requirements table columns B1 to B4, C1, G4, H1 to H7 and I1:**';

(h) in the notes to data element 3/40 ('Additional fiscal references identification No'), the following text is added:

'When the goods are declared for release for free circulation under the special scheme for distance sales of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC the special VAT number attributed for the use of this scheme shall be provided.';

(i) the notes to data element 4/18 ('Postal value') are amended as follows:

(1) the words 'Postal Value' are replaced by 'Value';

(2) the words 'All relevant data requirements table columns used:' are replaced by the words 'Data requirements table column H6:';

(3) the following text is added:

'**Data requirements table column H7:**

Intrinsic value of the goods per item in the invoice currency.';

(j) the notes to data element 4/19 ('Postal charges') are amended as follows:

(1) the words '**Postal charges**' are replaced by the words '**Transport costs to the final destination**';

(2) the words '**All relevant data requirements table columns used:**' are replaced by the words '**Data requirements table column H6:**';

(3) the following text is added:

'**Data requirements table column H7:**

Transport costs up to the place of final destination in the invoice currency.';

(k) in the notes to data element 6/8 ('Description of goods'), the words '**Data Requirements table columns D3, G4, G5 and H6:**' are replaced by the words '**Data requirements table columns D3, G4, G5, H6 and H7:**';

(l) in the notes relating to data element 6/14 ('Commodity code – Combined Nomenclature code'), the following text is added:

'**Data requirements table column H7:**

Enter the six-digit Harmonised System nomenclature code of the goods declared.'.