



EUROPEAN  
COMMISSION

Brussels, **XXX**  
[...] (2025) **XXX** draft

**COMMISSION IMPLEMENTING REGULATION (EU) .../...**

of **XXX**

amending **COMMISSION IMPLEMENTING REGULATION (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code as regards the rules on guarantees and the competent customs office for the release for free circulation of goods sold in distance sales**

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**amending COMMISSION IMPLEMENTING REGULATION (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code as regards the rules on guarantees and the competent customs office**

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<sup>1</sup>, and in particular Articles 100 (1)(b) and 161 thereof,

Whereas:

- (1) Articles 155 and 157 of Implementing Regulation (EU) 2015/2447 provide for the determination and monitoring of the reference amount in comprehensive guarantees.
- (2) Following Council Regulation [insert legal ref once available] as regards the elimination of the customs duty relief it is necessary to amend several Articles of Implementing Regulation (EU) 2015/2447 so as to provide for the use of comprehensive guarantees for the release for free circulation of goods supplied in a distance sale of goods within the framework of the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC to be imported from third countries or third territories into the customs territory of the Union by a person who is authorised to use that special scheme and for goods in postal consignments as defined in Article 1(24) of Regulation (EU) 2015/2446. As Chapter V of Title II of Regulation (EC) No 1186/2009 has been deleted by [insert legal ref once available], all goods, of an intrinsic value not exceeding EUR 150 per consignment are now subject to customs duties. The rule in paragraph 4 of Article 221 of Implementing Regulation (EU) 2015/2447, should be amended to apply to all goods sold in a distance sale of imported goods from third countries or third territories into the Union where the special scheme laid down in Title XII, Chapter 6, Section 4, of Directive 2006/112/EC is not used.
- (3) The change in the Duty Relief Regulation should not impact the VAT related to distances sales. Therefore, in order to ensure an alignment with the collection of the VAT in distance sales of imported goods from third countries and third territories, where the special scheme laid down in Title XII, Chapter 6, Section 4, of Directive 2006/112/EC is not used, it is necessary to ensure that the competent customs office for lodging a customs declaration for placing goods under release for free circulation is situated in the Member State of destination.

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<sup>1</sup> Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>).

- (4) As a concurrent amendment to Regulation (EU) 2015/2446 modifies the definition of “postal consignments”, some corresponding amendments are needed also in the field of postal transit.
- (5) Annex B to Implementing Regulation (EU) 2015/2447 sets out the formats and codes for the common data requirements for the exchange and storage of information required for declarations, notifications and proof of the customs status of Union goods. In order to align with the elimination of the customs duty relief, that Annex should be amended to eliminate the corresponding references to this duty relief.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee.

HAS ADOPTED THIS REGULATION:

*Article 1*

Commission Implementing Regulation (EU) 2015/2447 is amended as follows:

- 1. Article 139 is amended as follows:

*Article 139*

**Charges levied on goods conveyed under the responsibility of a postal operator**

(Article 70(1) of the Code)

Postal charges levied up to the place of destination in respect of goods sent by post shall be included in the customs value of these goods, with the exception of any supplementary postal charge levied in the customs territory of the Union.

- 2. In Article 155, paragraph 3, the following point (c) is inserted after point (b):

(c) for the part that is to cover import duty and other charges to be incurred for goods released under a customs declaration for release for free circulation of goods the importation of which is exempt from VAT in accordance with Article 143(1)(ca) of Directive 2006/112/EC and goods in a postal consignment as defined in Article 1(24) of Regulation (EU) 2015/2446, the reference amount shall correspond to an estimate of the import duty and of the other charges foreseen to be incurred during the reference period.
- 3. In Article 157, paragraph 1 is replaced by the following:
  1. The monitoring of the part of the reference amount that covers the amount of import or export duty, and of other charges due in connection with the import or export of goods, which will become payable with respect to goods placed under release for free circulation shall be ensured for each customs declaration at the time of placing of goods under the procedure, unless for goods released for free circulation under a customs declaration for release for free circulation of goods the importation of which is exempt from VAT in accordance with Article 143(1)(ca) of Directive 2006/112/EC and goods in a postal consignment as defined in Article 1(24) of Regulation (EU) 2015/2446 where customs authorities may otherwise apply the provisions laid down under paragraph 3. Where customs declarations for release for free circulation are lodged in ac-

cordance with an authorisation referred to in Articles 166(2) or 182 of the Code, the monitoring of the relevant part of the reference amount shall be ensured on the basis of the supplementary declarations or, where applicable, on the basis of the particulars entered in the records.

4. Article 220 is deleted.
5. In Article 221, paragraph 4 is replaced by the following:
  4. The competent customs office for the release for free circulation of goods sold in distance sales of goods imported from third countries or third territories into the Union shall be a customs office situated in the Member State where the dispatch or the transport of these goods ends, unless use is made of the special scheme for distance sales of goods imported from third territories or third countries referred to in Title XII, Chapter 6, Section 4, of Directive 2006/112/EC.
6. Articles 288 to 290 are replaced as follows:

*Article 288*

**Movement of non-Union goods conveyed under the responsibility of a postal operator under the external transit procedure**

(Article 226(3)(f) of the Code)

Where non-Union goods are moved under the external transit procedure in accordance with Article 226(3)(f) of the Code, the goods conveyed under the responsibility of a postal operator and any accompanying documents shall bear a label set out in Annex 72-01.

*Article 289*

**Movement of postal consignments containing both Union and non-Union goods**

(Articles 226(3)(f) and 227(2)(f) of the Code)

1. Where a goods conveyed under the responsibility of a postal operator contains both Union goods and non- Union goods that consignment and any accompanying documents shall bear a label set out in Annex 72-01.
2. For the Union goods as referred to in paragraph 1, proof of the customs status of Union goods or a reference to the MRN of that means of proof shall be sent separately to the postal operator of destination or be enclosed in the consignment.

Where the proof of the customs status of Union goods is sent separately to the postal operator of destination, that postal operator shall present the proof of the customs status of Union goods to the customs office of destination together with the consignment.

Where the proof of customs status of Union goods or its MRN is enclosed in the consignment, that shall be clearly indicated on the exterior of the package.

*Article 290*

**Movement of goods conveyed under the responsibility of a postal operator under the internal transit procedure in special situations**

(Article 227(2)(f) of the Code)

1. Where Union goods are moved to, from or between special fiscal territories under the internal transit procedure in accordance with Article 227(2)(f) of the Code, the goods conveyed under the responsibility of a postal operator and any accompanying documents shall bear a label set out in Annex 72-02.

2. Where Union goods are moved under the internal transit procedure in accordance with Article 227(2)(f) of the Code from the customs territory of the Union to a common transit country for onward transmission to the customs territory of the Union, those goods shall be accompanied by proof of the customs status of Union goods established by one of the means listed in Article 199 of this Regulation.

The proof of the customs status of Union goods shall be presented to a customs office on re-entry in the customs territory of the Union.

7. Annex B to Commission Implementing Regulation (EU) 2015/2447 is amended as follows:

(a) In Title II, in data element 11 04 000 000 “Specific circumstance indicator”, the rows F40, F41, F42, F43, F44, F45 are replaced by the following:

F40	Goods conveyed under the responsibility of a postal operator – Partial dataset – Road master transport document information
F41	Goods conveyed under the responsibility of a postal operator – Partial dataset – Rail master transport document information
F42	Goods conveyed under the responsibility of a postal operator – Partial dataset – Master air waybill containing necessary postal air waybill information lodged in accordance with the time-limits applicable for the mode of transport concerned
F43	Goods conveyed under the responsibility of a postal operator – Partial dataset – Minimum dataset lodged pre-loading in accordance with Article 106(1) second subparagraph and in accordance with Article 113 (2)
F44	Goods conveyed under the responsibility of a postal operator – Partial dataset – Receptacle identification number lodged pre-loading in accordance with Article 106(1) second subparagraph and in accordance with Article 113(2)

F45	Goods conveyed under the responsibility of a postal operator – Partial dataset – Master bill of lading only
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(b) In Title II, in data element 11 09 000 000 “Procedure”, in the table “**Procedure codes used in the context of customs declarations**”, the rows, H1, H6 and H7 are replaced by the following:

H1	Declaration for release for free circulation and Special procedure – Specific use – Declaration for end-use.  Not to be used for goods the importation of which is exempt from VAT in accordance with Article 143(1)(ca) of Directive 2006/112/EC and goods in a postal consignment as defined in Article 1(24) of Regulation (EU) 2015/2446.	01, 07, 40, 42, 43, 44, 45, 46, 48, 61, 63, 68
H6	Customs declaration for release for free circulation of goods conveyed under the responsibility of a postal operator	01, 07, 40
H7	Customs declaration for release for free circulation of goods the importation of which is exempt from VAT in accordance with Article 143(1)(ca) of Directive 2006/112/EC and goods in a postal consignment as defined in Article 1(24) of this Regulation	4000

(c) In Title II, in data element 11 10 000 000 “Additional Procedure”, in the table “**Relief from import duties (Council Regulation (EC) No 1186/2009) (\*)**”, the following row is deleted:

C07	Consignments of negligible value	23
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*Article [...]*

This Regulation shall enter into force on the 20th day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 July 2026.

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

Done at Brussels,

*For the Commission  
The President  
[...]*

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