

# Customs formalities

Until the introduction of the e-commerce VAT package (likely until 1 July 2021) there is no requirement to lodge a customs declaration for imports of goods into the EU with an intrinsic value ≤ €22. This exemption will be abolished. A customs declaration will be required for imports of goods into the EU with an intrinsic value ≤ €22. The value of the goods and the status of the declarant (designated postal operator versus express carrier) determines the required declaration and data set for the customs clearance. An overview of the type of declaration and the required data sets is set out on the right hand side.

VALUE OF GOODS	CUSTOMS BEFORE 1 JULY 2021	VALUE OF GOODS	CUSTOMS AFTER 1 JULY 2021
Goods ≤ € 22	Presentation to customs (no customs declaration)	Goods ≤ € 150	<ul style="list-style-type: none"> <li>– Super reduced data set (H7 declaration of the Delegated Act UCC)***</li> <li>– 24 data elements</li> </ul>
Goods > € 22 ≤ € 150	<p><b>For designated postal operators only:</b></p> <ul style="list-style-type: none"> <li>– Reduced data set (H6 declaration of the Delegated Act UCC)*</li> <li>– 32 data elements</li> </ul> <p><i>or</i></p> <p>Presentation to customs and CN22/CN23 form **</p> <p><b>For others (e.g. express carriers):</b></p> <ul style="list-style-type: none"> <li>– Standard data set (H1 declaration of the Delegated Act UCC)</li> <li>– 84 data elements</li> </ul>		
Goods > € 150 ≤ € 1000		Goods > € 150 ≤ € 1000	<p><b>For designated postal operators only:</b></p> <ul style="list-style-type: none"> <li>– Reduced data set (H6 declaration of the Delegated Act UCC)***</li> <li>– 32 data elements</li> </ul> <p><b>For others (e.g. express carriers):</b></p> <ul style="list-style-type: none"> <li>– Standard data set (H1 declaration of the Delegated Act UCC)</li> <li>– 84 data elements</li> </ul>
Goods > € 1000	<ul style="list-style-type: none"> <li>– Standard data set (H1 declaration of the Delegated Act UCC)</li> <li>– 84 data elements</li> </ul>	Goods > € 1000	<ul style="list-style-type: none"> <li>– Standard data set (H1 declaration of the Delegated Act UCC)</li> <li>– 84 data elements</li> </ul>

\* If already implemented by the Member State.

\*\* While no customs declaration is required, Customs authorities may request information regarding the goods that should be submitted electronically.

\*\*\* If already implemented by the Member State. Should be implemented by 31 December 2022.

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