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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	30 April 2026
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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Subject:	ANNEX to the Commission Delegated Regulation amending Delegated Regulation (EU) 2015/2446 as regards definitions, customs declarations and data elements related to the temporary EUR 3 customs duty on distance sales of imported goods in a consignment with an intrinsic value not exceeding EUR 150

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Delegations will find attached document C(2026) 2760 final.

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Brussels, 30.4.2026  
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ANNEX

**ANNEX**  
**to the**  
**Commission Delegated Regulation**  
**amending Delegated Regulation (EU) 2015/2446 as regards definitions, customs**  
**declarations and data elements related to the temporary EUR 3 customs duty on**  
**distance sales of imported goods in a consignment with an intrinsic value not exceeding**  
**EUR 150**

## ANNEX

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

- (1) Title I is amended as follows:
- (a) in Chapter 2, Section 1, the rows relating to columns F40, F41, F42, F43, F44, F45, H1, H6 and H7 are replaced by the following:

'F40	Entry summary declaration – Goods conveyed under the responsibility of a postal operator – Partial dataset – Road master transport document information	Articles 5(9) and 127 of the Code'
'F41	Entry summary declaration – Goods conveyed under the responsibility of a postal operator – Partial dataset – Rail master transport document information	Articles 5(9) and 127 of the Code'
'F42	Entry summary declaration – 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	Articles 5(9) and 127 of the Code'
'F43	Entry summary declaration – 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)	Articles 5(9) and 127 of the Code'
'F44	Entry summary declaration – Goods conveyed under the responsibility of a postal operator – Partial dataset – Receptacle identification number lodged pre-loading in accordance	Articles 5(9) and 127 of the Code'

	with Article 106(1), second subparagraph, and in accordance with Article 113(2)	
'F45	Entry summary declaration – Goods conveyed under the responsibility of a postal operator – Partial dataset – Master bill of lading only	Articles 5(9) and 127 of the Code'
'H1	Declaration for release for free circulation and Special procedure – Specific use – Declaration for end-use.	Declaration for release for free circulation: Articles 5 (12), 162 and 201 of the Code  Declaration for end-use: Articles 5(12), 162, 210 and 254 of the Code'
'H6	Customs declaration for release for free circulation of goods conveyed under the responsibility of a postal operator	Articles 5(12), 162 and 201 of the Code'
'H7	Customs declaration for release for free circulation of goods in a consignment of an intrinsic value not exceeding EUR 150	Articles 5(12), 162 and 201 of the Code'

(b) Chapter 3 is amended as follows:

- (i) in Section 11, the table 'Data requirements table – Import' is amended as follows:
- (1) in the row relating to D.E. No 12 10 000 000 (Deferred payment), in column H7, '[54]' is deleted;
  - (2) in the row relating to D.E. No 14 03 038 000 (Method of payment), in column H7, '[54]' is deleted;
  - (3) in the row relating to D.E. No 14 03 039 000 (Tax type), in column H7, 'B' is inserted;
  - (4) in the row relating to D.E. No 14 03 040 000 (Tax base), in column H7, 'B' is inserted;
  - (5) in the row relating to D.E. No 14 03 040 006 (Quantity), in column H7, 'B' is inserted;
  - (6) in the row relating to D.E. No 14 03 040 014 (Amount), in column H7, 'B' is inserted;
  - (7) in the row relating to D.E. No 14 03 040 041 (Tax rate), in column H7, 'B' is inserted;

- (8) in the row relating to D.E. No 14 03 040 043 (Tax amount), in column H7, 'B' is inserted;
- (9) in the row relating to D.E. No 14 16 000 000 (Total duties and taxes amount), in column H7, 'B' is inserted;
- (ii) in Section 13, the table 'Notes' is amended as follows:
  - (1) in the row relating to Note number [34], the text in the column relating to Note description is replaced by the following:
 

'Not for use in the case of goods conveyed under the responsibility of a postal operator or carriage by fixed transport installations.';
  - (2) in the row relating to Note number [37], the text in the column relating to Note description is replaced by the following:
 

'Not for use in the case of goods conveyed under the responsibility of a postal operator or carriage by fixed transport installations or rail.';
  - (3) the row relating to Note number [54] the text in the column relating to Note description is replaced by the following:
 

'Not used';
  - (4) in the row relating to Note number [57], the text in the column relating to Note description is replaced by the following:
 

'This information is not required in cases of multiple goods packed together and for goods conveyed under the responsibility of a postal operator.';
- (2) Title II (Notes in relation with data requirements) is amended as follows:
  - (a) in the notes relating to data element '12 03 000 000 Supporting document', the following paragraphs are added:
 

**'Data requirements table column H1 and H6:**

The merchant product identifier, the non-standardised manufacturer product identifier and, if it exists for the item, the standardised manufacturer product identifier, as defined in Article 1, points (58), (59) and (60), respectively, of this Regulation, 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.

**'Data requirements table column H7:**

The merchant product identifier, the non-standardised manufacturer product identifier and, if it exists for the item, the standardised manufacturer product identifier, as defined in Article 1, points (58), (59), and (60), respectively, of this Regulation, 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.' ;
  - (b) in the notes relating to data element '12 03 001 000 Reference number', the following paragraph is inserted before the paragraph 'Data requirements table column II':
 

**'Data requirements table columns H1, H6, H7:**

Enter the specific data required as ‘Supporting document’ related to declarations covered by this column.’;

- (c) in the notes relating to data element ‘13 05 000 000 Declarant’, the text is replaced by the following:

**‘All relevant data requirements table columns used, except H7:**

This data element is used in order to provide relevant information relating to the declarant.

**Data requirements table columns H1, H6, H7:**

This data element is used in order to provide relevant information relating to the declarant, in case of goods in a consignment with an intrinsic value not exceeding EUR 150 and in a distance sale of imported goods, as defined in Article 14(4), point (2), of Directive 2006/112/EC.

The declarant shall be one of the following:

- (a) the person making use of the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC or his or her indirect representative;
- (b) the person making use of the special arrangements laid down in Title XII, Chapter 7 of Directive 2006/112/EC or his or her indirect representative;
- (c) the indirect representative of the importer, where point (a) or (b) does not apply;
- (d) where point (a), (b) or (c) does not apply, any other person who is able to provide all of the information which is required for the application of the provisions governing the customs procedure in respect of which the goods are declared, and who is able to present the goods in question or to have them presented to customs.’;
- (d) in the notes relating to data element 18 05 000 000 (Description of goods),
- (a) the sentence ‘Data requirements table columns B1, B2, H1 to H5, H8 and I1’ is replaced by:
- ‘Data requirements table columns B1, B2, H1 to H8 and I1’**
- (b) the sentence ‘Data requirements table columns D3, G4, G5, H6 and H7’ is replaced by:
- ‘Data requirements table columns D3, G4, and G5’**
- (e) in the notes relating to data element 18 10 000 000 (Type of goods), the sentence ‘Using the relevant Union code, enter the type of goods in postal consignment.’ is replaced by:
- ‘Using the relevant Union code, enter the type of goods conveyed under the responsibility of a postal operator.’