

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

COMMISSION DELEGATED REGULATION (EU) 2019/1143  
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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<sup>(1)</sup>, 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<sup>(2)</sup> 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<sup>(3)</sup>. Those goods may also benefit from a relief from customs duty pursuant to Council Regulation (EC) No 1186/2009<sup>(4)</sup>.
- (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<sup>(5)</sup>. In addition, Council Directive (EU) 2017/2455<sup>(6)</sup> 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

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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 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<sup>(7)</sup> 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:

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5. Until the date preceding the date set out in the fourth subparagraph of Article 4(1) of Council Directive (EU) 2017/2455<sup>(8)</sup>, 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.;
- (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.
- 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

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

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

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

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

		<b>H</b>
<b>D.E No</b>	<b>D.E. name</b>	<b>7</b>
<b>2/1</b>	Simplified declaration/ Previous documents	A [7] XY
<b>2/2</b>	Additional information	C XY
<b>2/3</b>	Documents produced, certificates and authorisations, additional references	A [7] X
<b>2/4</b>	Reference number/ UCR	C XY
<b>2/5</b>	LRN	
<b>2/6</b>	Deferred payment	B [53] Y
<b>2/7</b>	Identification of warehouse;	

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

		<b>H</b>
<b>D.E No</b>	<b>D.E. name</b>	<b>7</b>
<b>3/1</b>	Exporter	A XY
<b>3/2</b>	Exporter identification no	
<b>3/3</b>	Consignor – Master level transport contract	
<b>3/4</b>	Consignor identification no – Master level transport contract	
<b>3/5</b>	Consignor – House level transport contract	