

# Position on the Commission proposal for implementing legislation on the temporary solution following the removal of the customs duty de minimis



**PostEurop**•

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## ABOUT POSTEUROP

POSTEUROP is the association which represents European postal operators since 1993 and is officially recognised as a Restricted Union of the [Universal Postal Union \(UPU\)](#).

It is committed to supporting and developing a sustainable and competitive European postal communication market accessible to all citizens and ensuring a modern and affordable universal service.

Its Members employ **1.6 million people** and deliver billions of items annually to over **295 million homes** and **48 million companies** across Europe.

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## 1. Context and General Position

PostEurop acknowledges the **political rationale** and objectives behind the new measures in the Union Customs Code (UCC) Delegated and Implementing Acts applicable to eCommerce imports<sup>1</sup>. We support the goals of fairness, transparency and proportionality in cross-border eCommerce. The objectives of enhancing compliance, ensuring fair and proportional taxation, and strengthening customs risk management are shared and supported.

However, PostEurop members emphasise that these measures must be implemented with a **high degree of simplification and operational pragmatism** to avoid higher workload, disproportionate burdens on postal networks and the broader eCommerce ecosystem. While large marketplaces may be able to comply, this requirement creates **significant challenges for** small and medium-sized enterprises (SMEs).

The approach adopted should lead to simplification in practice, consistent with the intended effects of the Council's recent decisions and the upcoming changes for eCommerce customs clearance in 2028. Without these sufficient simplifications, the proposals risk creating disproportionate burdens, particularly for postal operators and SMEs, while offering limited additional benefits.

To support workable implementation, we urge the Commission to consider establishing a **special project group** composed of postal operators, customs experts, Member State representatives, and other key stakeholders. Such a group would enable structured dialogue, establish realistic timelines, and adopt pragmatic solutions grounded in operational reality and based on the principle of proportionality and non-discrimination

## 2. Clarification of “Item” Definition

The term “*item*” appears in the provisions without sufficiently clear definition. For postal operators, a precise, feasible definition is essential to ensure predictable handling in high-volume postal flows and customs operations.

## 3. Clarification of “Postal Consignment” Definition

The paragraph 24 of article 1 DR (EU) 2015-2446 has been amended to define a “good in a postal consignment” as a good where the VAT is declared under the special arrangement. The proposed definition could create confusion on the scope of a postal consignment:

- The definition proposed by the EC mixes the status of a consignment with the VAT simplified regime used for clearance purposes.
- Moreover, this definition dissociates the concept of postal consignment from the concept of a postal operator as defined in paragraph 25 of article 1 DR (EU) 2015-2446 which refers to the membership to the UPU

## 4. Use of H7 Dataset

The use of the **H7 dataset for types of low-value consignments** only processed under Import One-Stop Shop (IOSS) or special arrangements raises operational concerns. Since the H7 dataset provides a workable solution designed for low-value consignments, its application across all models, including the standard VAT regime, should be considered.

<sup>1</sup> <https://data.consilium.europa.eu/doc/document/ST-16804-2025-INIT/en/pdf>

<https://www.consilium.europa.eu/en/press/press-releases/2025/12/12/customs-council-agrees-to-levy->

<https://data.consilium.europa.eu/doc/document/ST-16804-2025-INIT/en/pdf#:~:text=The%20measure%20will%20stay%20in%20place%20until%20the%20agreement%20for,EU%20tariffs%20for%20individual%20products>

## 5. Prohibitions & Restrictions (P&R) in H1 Dataset

The requirement to manage **P&R** functions within the H7 dataset from 1 July 2026 is not achievable for postal operators on the proposed timeline. With tomorrow's deadline imminent, many operators are **not in a position to change backend systems in time** or to ensure seamless integration with customs systems. Therefore, PostEurop recommends to keep H1 for the customs clearance of P&R goods.

## 6. Identifiers and IT System Realities

Postal operators are **not in a position to deliver new identifiers as currently proposed**. Such identifiers are not part of the existing Universal Postal Union (UPU) ITMATT message standard and would require development work and a harmonised interface between senders, non-EU postal partners and EU postal operators. This work cannot be completed before **1 July 2026** without significant operational disruption.

Moreover, it is unclear what **practical purpose these identifiers serve**, especially in high-volume mail flows where the current postal data ecosystem is primarily designed around name, address, and parcel reference rather than complex identification numbers.

Alignment with the future UPU ITMATT Version 2 remains a prerequisite.

## 7. TARIC Code Considerations

PostEurop asks for a further analysis **on TARIC codes** due to the complexity they introduce for non-EU consignors. Experience from other jurisdictions (e.g., US import clearance) shows that detailed national commodity coding requirements create barriers for small and medium overseas sellers and slow down customs clearance. This obstacle disproportionately affects low-value postal consignments and can hinder market access.

## 8. Website Link and 90-Day Data Storage Requirement

The obligation to provide a **website link and to store data for 90 days** imposes significant resource, security and compliance burdens. For postal operators handling a huge number of items, many from small non-EU sellers, such requirements are operationally onerous. In addition, this data element is **not part of the current UPU ITMATT framework** and would require an international agreement under the UPU governance prior to meaningful implementation.

Given that low-value consignments do not involve percentage-based duty calculations, the practical compliance value of this obligation is unclear.

## 9. Indirect Representation Challenges

Under the proposed rules, postal operators acting as **indirect representatives** may become the debtor for the EUR 3 customs duty. This raises **significant legal and commercial challenges** due to liability and collections. PostEurop recommends a combination with efficient VAT collection mechanisms - such as IOSS - rather than imposing debtor responsibilities on postal operators without corresponding processes and legal safeguards.

## 10. Preferential Agreements

Clarification is needed on how **preferential trade agreements** are accounted for under the new customs processes, particularly for postal shipments from the relevant preferential territories. This is necessary to maintain trade benefits and avoid unintended disruptions.

## 11. Postal-Specific Issues

### 11.1 Postal Transshipments and ENS

The postal transshipments and Entry Summary Declarations (ENS) are technical procedures that may not be directly related to eCommerce. The question therefore arises whether the amendment of these provisions is mandated by the Council Regulation.

### 11.2 F40–F45 Messaging

The current messaging references in F40 to F45 should be **replaced with a concept of receptacles**, reflecting the postal reality that consignments are processed as receptacle units. **Empty receptacles should be excluded** from reporting obligations to avoid meaningless data exchanges and system load.

## 12. Conclusion and Call to Action

Postal operators appreciate the Commission's efforts to modernise the customs framework in eCommerce. However, without **practical simplifications, feasible implementation, and clearer definitions**, the new measures will strain existing postal eCommerce infrastructures.

We request:

- Establishment of a **special project group** to co-design workable solutions and bilateral discussions on the postal specifics
- Clarification of definitions such as “item” and “postal consignment” and guidance on TARIC code application.
- Timelines reflecting current system capabilities and international data standards.
- Reassessment of data elements not supported by existing international postal messaging standards (e.g., ITMATT) with involvement of the UPU.

Postal operators stand ready to engage with the Commission and Member States to refine these proposals and ensure a **balanced, efficient, and commercially viable** customs framework for the EU eCommerce ecosystem.

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