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FINANCE

CUSTOMS AND EXCISES

DUTY ON LOW-VALUE DISTANCE

SALES

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1. INTRODUCTION AND SCOPE

1.1 PURPOSE: OPERATOR GUIDE FOR €3 DUTY AND H7/H1 FLOWS

Under Regulation (EU) 2026/382, the temporary €3 duty legally applies only in the cases defined in Article 2 of that Regulation. This guide explains how those cases are operationalised in national H7/H1 declaration flows.

The focus is on **business rules and message content**, not on internal customs-officer processes. Where necessary, legal references and IT system behaviors are summarized in operator-friendly language.

1.2 LEGAL BASIS AND CONTEXT

The customs-duty relief for consignments of negligible value previously provided for in Articles 23 and 24 of Regulation (EC) No 1186/2009 is abolished with effect from **1 July 2026**. As a transitional measure, **Council Regulation (EU) 2026/382** introduces, from **1 July 2026 until 1 July 2028**, a **temporary customs duty of EUR 3 per item** for consignments whose total intrinsic value does not exceed **EUR 150**, but only in the cases expressly provided for in **Article 2** of that Regulation. Those cases are: **(a)** where the importation is exempt from VAT under **Article 143(1), point (ca), of Directive 2006/112/EC**, and **(b)** where the goods are in a **postal consignment** within the meaning of Delegated Regulation (EU) 2015/2446. For all other imports, the **Common Customs Tariff** continues to apply unless another specific relief or preferential treatment is available.

This guide explains how those legal changes are to be reflected in **H7** and **H1** import declaration flows during the transitional period pending the future customs reform and the expected deployment of the **EU Customs Data Hub**. It focuses on operator-facing declaration rules, message content and validation logic and does not describe internal customs-office processing.

1.3 SCOPE: DECLARATIONS, FLOWS, DUTY AND PRODUCT IDENTIFIERS

This document covers the changes:

- **Declaration types**
 - **H7** – Low Value Consignments (simplified import declaration for LVC).
 - **H1** – Standard import declaration for release for free circulation (and specific use).
- **Business flows within scope**
 - **B2C distance-sales LVC** (with and without IOSS).
 - **C2C consignments up to €45 (C08)**.
 - **B2B low-value imports**, where relevant for duty calculation.
 - **Postal and parcel flows**, including express carriers and integrators.
- **Charges and tax types**

- **A00 – Customs duty** includes the new **€3 fixed duty per item** where applicable.
- **B00 – VAT on imports.**
- **F00 – Handling fee (national):** planned later, not yet implemented, and **not a customs duty.**
- **Product identifiers**
 - Mandatory **item-level product identifier document codes (C127, C128, C129, Y081)** for LVC distance-sales items from **01/11/2026.**

Out of scope:

- Other import declaration types (H2–H6).
- Detailed internal workflows of customs officers or payment-system back-office processes.

1.4 DEFINITION OF DISTANCE SALE

The distance sale is a contextual/commercial concept.

Four elements are relevant in practice:

- First, the goods must be supplied by a taxable person, including a deemed supplier such as an electronic interface where applicable.
- Second, the supply must be made to a customer in the Union customs territory, typically a non-taxable person or another person whose intra-Community acquisitions are not subject to VAT.
- Third, the goods must be located in a third country or third territory at the time of supply.
- Fourth, the goods must be dispatched or transported by or on behalf of the supplier, including cases where the supplier intervenes indirectly in the transport or delivery process.

By contrast, goods are not regarded as distance sales where the customer independently collects the goods or independently arranges the transport without any intervention by the supplier.

1.5 DECLARANT CASCADE OF ROLES

Where the IOSS is used, the IOSS holder or his or her indirect representative is the declarant to be considered. If there is no IOSS but Special Arrangements are used, the holder of the Special Arrangements or his or her indirect representative should function as declarant. In the absence of both IOSS and Special Arrangements, the indirect representative of the importer becomes the relevant declarant. Only as a residual possibility, and only where the Member State provides a free online declaration facility for individuals, may another person such as the consumer function as declarant.

This cascade reflects the broader principle under the Union Customs Code that the declarant is the main debtor for the customs debt.

2. KEY DATES AND PHASED IMPLEMENTATION

2.1 01/07/2026 – END OF DUTY EXEMPTION AND START OF €3 DUTY

From **1 July 2026**:

- The **duty exemption for consignments under €150 is abolished**: all imports are in scope of customs duty.
- A **fixed customs duty of €3 per item** (tax type **A00**) applies to **eligible low-value B2C distance-sales flows**, both on H7 and H1, when the relevant LVC measure applies.
- **H7** is restricted to:
 - **B2C** and **C2C** consignments only.
 - Importer **without EORI** (private person).
 - Goods not subject to **prohibitions and restrictions (P&R)**.
- **H1** must be used for:
 - All **B2B** flows, regardless of value.
 - Any consignment involving **P&R goods**.

This period marks the start of a **transitional regime**, lasting until the EU Customs Data Hub becomes operational.

2.2 01/11/2026 – PRODUCT IDENTIFIERS AND HANDLING FEE

From **1 November 2026**, two important national measures are planned:

- **Mandatory item-level product identifiers** Certificate for LVC distance-sales items:
 - At **goods-item level**, operators must provide:

Certificate Type ID	Certificate ID	Start date	End date	Status	National indicator	Description
C – Other certificates	127	01/06/2026	/	Operational	TARIC	Merchant product identifier
C – Other certificates	128	01/06/2026	/	Operational	TARIC	Non-standardized manufacturer product identifier.
C – Other certificates	129	01/06/2026	/	Operational	TARIC	Standardized product manufacturer identifier
Y – Particular provision	081	01/06/2026	/	Operational	TARIC	no standardized product identifier for the declared product exists

- These requirements apply to **H7 and H1** declarations for low-value consignments sold through distance sales.
- **European handling fee (F00) – planned**:
 - A separate **handling fee (tax type F00)** is envisaged at European level.
 - It is **not a customs duty** and is **not subject to VAT**.

- Implementation depends on final legislation and will be detailed in a future document.

Operators should therefore plan **two waves of changes**: one for **1 July 2026** (duty, H7/H1 rules, multi-tax support) and another for **1 November 2026** (product identifiers and, where applicable, handling fee).

2.3 01/07/2028 EU DATA HUB

The **transitional regime** runs approximately from **1 July 2026 to 1 July 2028**, after which the **EU Customs Data Hub** is expected to provide central calculation and data-sharing capabilities for e-commerce customs duties.

3. BUSINESS CHANGES AND TAXATION RULES

3.1 REMOVAL OF LOW-VALUE DUTY EXEMPTION

Prior to 1 July 2026, imports in consignments with intrinsic value below €150 benefited from **duty relief**. From **1 July 2026**, this **€150 duty relief is abolished**. This has several consequences:

- All imports, regardless of value, are subject to **customs duty A00**, unless a specific duty relief applies on another legal basis.
- For **low-value B2C distance-sales** flows, a special **fixed €3 duty per item** is introduced.
- For **other flows (e.g., standard B2B imports)**, duty continues to be calculated in the normal way using the tariff rate and customs value.

An important exception concerns **C2C consignments**:

- **C2C with additional procedure C08** (gifts between private persons up to **€45**) remain outside the scope of the €3 duty.

3.2 OVERVIEW OF AFFECTED FLOWS

The main flows affected by the €3 duty and related rules are summarized below.

Flow type	H7 vs. H1	Value	P&R?	Customs duty (A00)	VAT charges /
B2C LVC with IOSS	H7	≤ €150	No	€3 per item via LVC measures	VAT via IOSS; no B00 at import
B2C LVC with special arrangements	H7	≤ €150	No	€3 per item via LVC measures	B00 at import, aggregated monthly
B2C LVC not declared under the IOSS or Special arrangement the special arrangement scheme	H7	≤ €150	No	€3 per item via LVC measures	B00 at import
B2C LVC with IOSS	H1	≤ 150	Yes	€3 per item via LVC measures	VAT via IOSS; no B00 at import
B2C LVC not declared under the IOSS or Special arrangement the special arrangement scheme	H1	≤ €150	Yes	LVC €3 per item via LVC measures or preference code	B00 as usual
B2B low-value	H1	No restriction	Yes	normal tariff duty A00 (no automatic €3)	B00 as usual
C2C gifts (C08)	H7	≤ €45	No	A00=0	B00=0

Table 1 - High level overview of affected flows

P&R requirements (e.g., excise goods, certain restricted items,) **force the use of H1**; the presence of €3 duty is decided by the tariff measures and preference codes, not by the P&R status itself.

3.3 ITEM LOGIC FOR THE TEMPORARY EUR 3 CUSTOMS DUTY

The concept of **item** is central to the temporary **EUR 3 customs duty** introduced by Regulation (EU) 2026/382. Article 2 of that Regulation provides for **EUR 3 per item in a consignment** whose total

intrinsic value does not exceed **EUR 150**. Separately, **Article 222** of Implementing Regulation (EU) 2015/2447 states that, where a customs declaration covers more than one item of goods, the particulars relating to each item are to be regarded as constituting a separate customs declaration.

The temporary EUR 3 customs duty will in practice apply automatically per item/line (goods in a consignment share the same commodity code, country of origin(only H1), goods description) irrespective of the quantity indicated on that line, provided that the intrinsic value of the goods declared does not exceed EUR 150. For that reason, grouping simplifications are not allowed where the temporary EUR 3 customs duty applies.

In operational terms, this means that the structure of the declaration line directly affects how the fixed duty is levied.

3.4 LVC CUSTOMS DUTY IN H1

An **H1 low-value consignment flow** concerns consignments whose relevant value does not exceed **EUR 150**, but H1 remains the standard declaration channel whenever H7 cannot be used, including for **B2B flows**, goods subject to **prohibitions and restrictions**, excise goods, or cases where the importer and transaction profile fall outside H7 eligibility. The use of H1 does not itself determine whether the temporary **EUR 3 duty** applies; that question must be assessed by reference to the legal conditions in **Article 2 of Regulation (EU) 2026/382** and the relevant national implementation logic.

Preference code 500

This preference is applicable for the following additional procedure: F48 or F53.

Applicable duties and measures

- A00 Customs duties are calculated based on measures from measure type 107.
- B00 VAT is calculated as usual, based on BTW measure.

If no measure 107 is returned, it means that the commodity code cannot be declared on a H1-LVC declaration. The declarant must introduce a classic H1 declaration.

The following measures do not apply to H1-LVC declarations:

- TDI measures (antidumping, countervailing & safeguard)
- additional duties

Calculation parameters

For a declaration with procedure 40, the following calculation parameters will be added.

Additional procedure	A00 (customs duties)	Safeguard (old A20)	Antidumping (A30/A35/A40/A45)	B00 (VAT)	Excises (100, 200, 300, 400, 500)
F48	Due	No calculation	No calculation	No calculation	Due
F53	Due	No calculation	No calculation	Due	Due

Table 2 - H1-LVC calculation parameter

Additional procedure F53 and preferences of type 2, 3 or 4

The general process stays applicable.

- for the customs duties: based on preference mapping defined in the calculation configurations (preference codes)
- the antidumping, countervailing and safeguard duties are still applicable.

3.5 LVC CUSTOMS DUTY IN H7

H7 declaration applies to consignments whose intrinsic value is less than or equal to 150 EUR.

To make the distinction between VAT and Customs duties, tax types must be:

- A00 for Customs duties
- B00 for VAT

Calculation parameters

Additional procedure	A00 (Customs duties)	B00 (VAT)
F48	Due	No calculation
F49	Due	Due
F53	Due	Due
C08	No calculation	No calculation

Table 3 - H7 calculation parameter

As the Taric measure 107 is fully dedicated to H1 declaration, the logic defined for VAT will apply to calculate Customs duties for H7.

C08 is used for consignments sent from one private individual to another with intrinsic value not exceeding 45 EUR.

If the limit of 45 EUR is exceeded, BTS must reject the declaration and the C08 code must be changed to F53.

4. DECLARATION RULES FOR H7

4.1 ELIGIBLE USE CASES AND RESTRICTIONS

H7 is a **simplified import declaration** for eligible low-value consignments. It is intended for use only where the legal and operational conditions for H7 are satisfied. In particular, H7 is reserved for consignments of intrinsic value not exceeding **EUR 150**, for cases not involving goods subject to **prohibitions and restrictions** or excise controls, and for importer profiles compatible with H7 filing.

ELIGIBLE USE CASES

- **B2C distance-sales** where:
 - The **importer is a private person** (no EORI).
 - The **intrinsic value per consignment** ≤ **€150**.
 - Additional procedure **F48, F49 or F53**
- **C2C gifts**:
 - Additional procedure **C08**, intrinsic value per consignment ≤ **€45**.

KEY RESTRICTIONS

- **No importer EORI**:
 - If an importer EORI is present in an H7 declaration, the declaration is rejected and must be resubmitted as **H1**.
- **No P&R goods**:
 - Goods subject to prohibitions and restrictions or excise cannot be declared in H7, regardless of value. Such consignments must use H1.
- **Value limits**:
 - H7 is only applicable if the intrinsic value per consignment **does not exceed €150**.
 - For C08, an additional lower limit of **€45** applies; above that, C08 is not allowed and a different procedure (typically F53 on H7 or H1) must be used.
- Item-level **product identifiers** from 1 November 2026.

These constraints mean operators must **segregate flows** in their systems: H7 for compliant B2C/C2C LVC, and H1 for all other flows.

4.2 ADDITIONAL PROCEDURE CODES ON H7

In the new regime, the following additional procedure codes are allowed on **H7**:

Code	Description	Notes
F48	IOSS (Import One-Stop Shop)	<ul style="list-style-type: none">• Allowed on H7 and H1.• in H1 must use preference 500
F49	Special arrangements	<ul style="list-style-type: none">• Allowed only H7.• monthly A00/B00 aggregation
F53	not declared under the IOSS or Special arrangement	<ul style="list-style-type: none">• Allowed on H7 and H1.• new code;

C08	C2C gifts	• No duties
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Table 4 - Additional Procedures Codes on H7

IMPORTANT POINTS:

- **Discontinuation of C07:**

The former **C07** code is no longer to be used in H7 for low-value relief purposes because the underlying customs-duty relief has been abolished with effect from **1 July 2026**.

- **Combinations not allowed:**

These codes are **mutually exclusive at item level**. Only one of these codes may be used on the same goods item.

- **F48, F49, F53 and C08 are mutually exclusive** at item level. For example:
 - F53 cannot be combined with F48, F49 or C08 on the same item.
 - C08 cannot be combined with F53.
- Business rules in the declaration system enforce these constraints and reject invalid combinations with a functional error.

F48 – IOSS

- Used for **IOSS-registered distance-sales**.
- VAT is handled via IOSS; no B00 is calculated at import, but A00 (including the €3 duty) is still calculated.

F49 – SPECIAL ARRANGEMENTS

- Used by operators who have opted for the **special arrangement's regime**.
- Both **A00 and B00** are calculated at import and aggregated per operator on a **monthly** basis.

F53 – STANDARD VAT REGIME FOR LVC

- Used when neither IOSS nor special arrangements apply.
- Carries both A00 (including €3 where applicable) and B00 at import.

C08 – C2C GIFTS

- For consignments **from one private person to another**.
- Only allowed where the **intrinsic value ≤ €45**.
- For C08 items, **no duties are applied**.

4.3 METHODS OF PAYMENT ON H7

For H7 declarations, the method of payment is specified per item for each tax type (A00, B00).

Method	Name	used with
P	FRCT	F49 – mandatory F53 - optional
E	Credit account	F53 - optional
A	Cash	Not allowed in H7
G	Deferred VAT	Not allowed anymore in H7

Table 5 -Method of payment on H7

KEY POINTS:

- For H7 F53 flows:
 - P (transactional) and E (credit account) are allowed.
 - G (deferred VAT) is not allowed and leads to rejection.
 - A (cash) is not used in H7 flows and leads to rejection.
- For F49 special arrangements:
 - Method P is used; debts are not settled per declaration but through a monthly aggregated debt.
- For F48 IOSS:
 - that will be a monthly manual invitation to pay.

The declaration system enforces these rules at functional validation time; operators must align their configuration so that they do not send disallowed Method of Payment on H7.

4.4 IMPACT ON MESSAGE STRUCTURES AND RESPONSES (H7)

To support the €3 duty and future handling fee, **H7-related messages** (especially **IE428 – Customs declaration acceptance** and **IE429 – Release for import**) now handle **multiple tax types per item**.

The updated message structure, based on national message-definition documents, has the following features.

- At item level (**GoodsShipmentItem/Commodity/CalculationOfTaxes**):
 - There is a **TotalDutiesAndTaxesAmount**.
 - There are **one or more DutiesAndTaxes groups**, each with:
 - Tax type (e.g., **A00**, **B00**, later **F00**).
 - Payable tax amount.
 - Method of payment.
 - One or more **TaxBase** elements with tax rate, quantity, amount and tax amount.

OPERATOR IMPACT

- Inbound declarations (IE001 for H7) can remain unchanged; the focus is on **interpreting IE428/IE429**.
- Operator systems must be able to:
 - **Parse multiple tax lines per item** in IE428/IE429.
 - Distinguish **A00**, **B00** and future **F00**.

If operator systems currently assume **only one tax type per item**, this is a mandatory change.

5. DECLARATION RULES FOR H1

5.1 OVERVIEW AND SEGREGATION OF CHANGES

H1 stays the **default import declaration** for release for free circulation and specific use.

H1 IS REQUIRED FOR:

- All **B2B imports**, regardless of value.
- Any consignment having **P&R goods** or excise goods.
- Any case where H7 eligibility is not met (e.g., importer has EORI, value > €150, non-LVC use).

:

H1 CHANGES RELATED TO LOW-VALUE DISTANCE SALES (LVC):

- Use of preference 500 and LVC duty measure 107.
- Additional procedure codes F48 (IOSS), F53.
- Definition of which combinations trigger the €3 duty.
- Item-level product identifiers from 1 November 2026.

5.2 ADDITIONAL PROCEDURE CODES AND PREFERENCES ON H1

On **H1**, the same additional procedure codes play a role in low-value distance-sales contexts, with a stronger emphasis on preferences.

Code	Description	LVC preference	Notes
F48	IOSS	500 required	Triggers €3 A00 per item
F53	LVC not declared under the IOSS	2xx/3xx/4xx/500	Triggers €3 A00 per item when preference 500 is applicable. Trigger preferential tariff when preference 2xx/3xx/4xx is applicable

Table 6 - Additional procedure codes on H1

Key rules:

- **F48 – IOSS on H1:**
 - Allowed, especially for flows where P&R prevents H7 usage.
 - Must be combined with **preference 500** where the €3 duty applies.
 - VAT is handled via IOSS (no B00 at import); A00 is still calculated but monthly manual invitation to pay.
- **F53 – Standard VAT on H1:**
 - Used for B2C low-value where IOSS do not apply.
 - **Preference 500** is standard used with the LVC TARIC measure 107.
 - Otherwise, preference codes in the **2xx/3xx/4xx/5xx** ranges can be used if applicable.

- Systems must ensure that **preference codes starting with “1”** (group 1) are not used where LVC duty is needed; instead, 500 or proper 2xx/3xx/4xx/5xx codes must be used.
- **Mutual exclusivity:**
 - **F48 and F53 must not be combined on the same declaration;** they are different VAT regimes.
 - If F49 cannot be used in H1

5.3 METHODS OF PAYMENT AND AGGREGATION ON H1

The method-of-payment rules on H1 LVC.

Method	Name	Typical use on H1
P	FRCT	H1 declarations (incl. F53) not with F48
E	Credit account	H1 declarations (incl. F53) not with F48
G	Deferred VAT	H1 declarations with F48 or F53
A	Cash	Manual/exceptional flows

Table 7 - Methods of payment on H1 for LVC

STANDARD VAT (F53):

- **P:** H1 debts for A00/B00.
- **E:** H1 debts for A00/B00

IOSS (F48):

- A00 is calculated but **no automatic H1 debt is created** in the payment system; it will be a monthly manual invitation to pay handled via **monthly IOSS reports**.
- B00 is not calculated and not due at import but via OSS declaration.

5.4 IMPACT ON MESSAGE STRUCTURES AND RESPONSES (H1)

XSD CHANGES

According to the current XSD, 9999 items are allowed. This will be adjusted to 999, as should already be the case.

This adjustment is necessary to align with other declarative systems and for performance reasons within our system.

THROTTLING

To prevent overloading our systems, throttling may be applied to a specific API. If the same user sends too many requests during a certain period, new requests from that same user will temporarily no longer be processed. Instead, our systems will respond with the HTTP status code 429 - Too Many Requests. The 429 response sent by our gateway will also include an "X-Rate-Limit-Reset" header, which indicates from what time a new submission will be accepted, expressed in Unix Time (Epoch time in Seconds).

6. PRODUCT IDENTIFIERS

6.1 GENERAL PRINCIPLES AND TIMELINE

To improve traceability, customs risk analysis and controls on goods sold in distance sales of imported goods, product identifiers become mandatory at goods-item level for the relevant low-value distance sales flows. This requirement is intended to help customs authorities identify products more accurately and scale up the results of controls to similar goods presenting the same risk.

The requirement **becomes mandatory from 01/11/2026**. However, economic operators **may voluntarily provide the relevant product identifiers from 01/07/2026**. During this first voluntary period, no sanction, penalty or other measure should be taken solely because the data are not provided or are inaccurate.

Operators should therefore prepare their upstream commercial and declaration systems in advance to ensure data readiness before the requirement becomes fully mandatory.

6.2 REQUIRED ITEM-LEVEL PRODUCT IDENTIFIER DATA ELEMENTS

To improve traceability and risk analysis for low-value distance-sales goods, the following **product identifier fields** must be provided at **goods-item level** for the relevant flows from **1 November 2026**:

C127 – MERCHANT PRODUCT IDENTIFIER

This is the product identifier assigned by the online seller, marketplace or platform. It must be provided for the declared product.

C128 – NON-STANDARDISED MANUFACTURER PRODUCT IDENTIFIER

This is the product identifier assigned by the manufacturer, producer or product supplier and which does not rely on internationally recognized standards. It must be provided for the declared product.

C129 – STANDARDISED MANUFACTURER PRODUCT IDENTIFIER

This is the product identifier assigned by the manufacturer, producer or product supplier and which relies on internationally recognized standards. It must be provided where such an identifier exists.

Y081 – NO STANDARDISED MANUFACTURER PRODUCT IDENTIFIER EXISTS

This code must be provided where no standardized manufacturer product identifier exists for the declared product.

Code	Meaning	Item-level requirement
C127	Merchant product identifier.	Always mandatory per item.
C128	Non-standardized manufacturer product identifier.	Always mandatory per item.
C129	Standardized manufacturer product identifier.	Mandatory if such an identifier exists; mutually exclusive with Y081.
Y081	No standardized manufacturer product identifier exists.	Mandatory if C129 is not provided; mutually exclusive with C129.

Table 8 - Product identifier code

The rules can be summarized as:

- Each item must have **either C129 or Y081**, but **not both**.

- Each item must **always include C127 and C128**.

Codes C127, C128, C129, Y081 are provided in the **supporting-document data elements** at goods-item level (DE 12 03 000 000).

6.3 VALID COMBINATIONS AND VALIDATION RULES

The declaration system applies strict validation rules to avoid incomplete or contradictory product-identifier data:

VALID SCENARIOS:

- A commodity with a standardized manufacturer identifier GTIN:
 - **C127** = Merchant product identifier
 - **C128** = manufacturer's internal reference.
 - **C129** = standardized manufacturer identifier GTIN.
- A commodity without a standardized manufacturer identifier GTIN (e.g., custom-made item):
 - **Y081** present to declare absence of a standard identifier.
 - **C127** and **C128** present with proper values.

INVALID SCENARIOS CAUSING REJECTION:

- Both **C129 and Y081 present** on the same goods item (contradiction).
- **Neither C129 nor Y081** present on the same goods item.
- **C127 missing** at item level.
- **C128 missing** at item level.

In case of invalid combinations, the declaration is rejected with a proper error code and a descriptive error message showing which documents are missing or inconsistent.

Operators should implement pre-submission validation to avoid frequent rejections and ensure a smooth transition by **01/11/2026**.

6.4 TOLERANCES

For goods classified under the commodity codes listed below, the PID requirement is considered fulfilled where "M-PID" is declared in C127 and "NS-PID" in C128

Products or categories thereof and applicable conditions	Commodity codes (non-exhaustive list)
Unprocessed agricultural and perishable goods	Chapter 1 to Chapter 15
Hand-made and artisanal goods	4420 11 and 4420 19 4602 4802 10 00 5702 10 00 5804 30 00 5805 00 00 7013 28 10 7013 33 11 7013 33 19 7013 37 51 7013 37 59

	7013 41 10 7013 49 91 7013 91 10
Antiques, collectibles, art, stamps, and coins	9701 9702 9703 9704 9705 9706

7. ERROR CODES AND VALIDATION RULES

7.1 H7

H7_BR_003

Current rule.

Additional procedure (1110) of a goods shipment Item must be equal to one of the following codes: "C07", "C08", "F48" or "F49". Only the 4 following combinations are allowed:

C08 alone

C07 alone

C07 & F48: C07 can be used with F48.

C07 & F49: C07 can be used with F49.

Changes

remove code C07 from the list add F53 and do not allow combination anymore.

New rule

Additional procedure (1110) of a goods shipment Item must be equal to one of the following codes: "C08", "F48", "F49" or "F53"

Only 1 code is allowed.

Error code

IDMSH7BEC0002.

IDMSH7BEC0007

H7_BR_049

Current rule

If the Role (031) of the Additional fiscal reference (1316) at goods shipment level equal to FR5, then the additional procedure must be equal to "C07 & F48"

Changes

Remove code C07.

New rule

If the Role (031) of the Additional fiscal reference (1316) at goods shipment level equal to FR5, then the additional procedure must be equal to "F48"

Error code

IDMSH7BEC0049

H7_BR_057

Current rule

At least one EORI is needed (either for the Importer, the Declarant or the Representative) when declaration is sent through an electronic message.

Changes

remove the importer from this rule.

New rule

At least one EORI is needed (either for the Declarant or the Representative) when a declaration is sent through an electronic message.

Error code

IDMSH7BEC0057

H7_BR_066

Current rule

Only FR1, FR3, FR4, FR5 or FR7 Role are allowed for Additional fiscal reference with H7.

Changes

remove the FR1 from the list of allowed Additional fiscal reference value.

New rule

The Additional fiscal reference Role (13 16 031) must be FR3, FR4, FR5 or FR7 for H7

Error code

H7BEC0066

H7_BR_074

New rule

The field importer - Identification Number (13 04 017) must be empty.

Error code

IDMSH7BEC0074

7.2. H1

BE0450

Functional Description:

It is forbidden to use code C07 for an H2 declaration.

Technical Description:

```
FOREACH /*/GoodsShipment/GoodsShipmentItem/Procedure
IF ./requestedProcedure == '71'
THEN ./AdditionalProcedure/additionalProcedure != 'C07'
ENDIF
```

New

```
FOREACH /*/GoodsShipment/GoodsShipmentItem/Procedure
IF (./requestedProcedure == '71')
THEN NOT (./AdditionalProcedure/additionalProcedure IN {'F53','F48'})
ENDIF
```

Error code

BE0450

BE0250

Functional Description:

F53 and F48 cannot be present at the same time.

Technical Description:

```
FOREACH /*/GoodsShipment/GoodsShipmentItem/Procedure
IF ATLEAST1 ./AdditionalProcedure/additionalProcedure == 'F53'
THEN NOT ATLEAST1 ./AdditionalProcedure/additionalProcedure == 'F48'
```

ENDIF

New

```
FOREACH /*/GoodsShipment/GoodsShipmentItem/Procedure
  IF ATLEAST1 ./AdditionalProcedure/additionalProcedure == 'F48'
  THEN NOT ATLEAST1 ./AdditionalProcedure/additionalProcedure == 'F53'
ENDIF
```

Error Code

BE0250

BE0251

Functional Description

If any additional procedure code at item level is F48, then the preference code in CalculationOfTaxes must be 500.

Technical Rule

```
FOREACH /*/GoodsShipment/GoodsShipmentItem
  IF ATLEAST1 ./Procedure/AdditionalProcedure/additionalProcedure == 'F48'
  THEN ./Commodity/CalculationOfTaxes/preference == '500'
ENDIF
```

Error code

BE0251 If additional procedure F48 or F53 are provided, an EORI may not be provided for the Importer field

BE0252

Functional Description

If any additional procedure code at item level is F53, then the preference code in CalculationOfTaxes must not begin with 1.

Technical Rule

```
FOREACH /*/GoodsShipment/GoodsShipmentItem
  IF ATLEAST1 ./Procedure/AdditionalProcedure/additionalProcedure == 'F53'
  THEN NOT left(./Commodity/CalculationOfTaxes/preference, 1) == '1'
ENDIF
```

Error code

BE0252

BE0254

Functional Description

Technical Rule

```
FOREACH /*/GoodsShipment/GoodsShipmentItem
  IF ATLEAST1 ./Procedure/AdditionalProcedure/additionalProcedure in {'F48','F53'}
  THEN /*/Importer/identificationNumber is FORBIDDEN
ENDIF
```

IF /*/Importer/identificationNumber is PRESENT

THEN NOT ATLEAST1
/*/GoodsShipment/GoodsShipmentItem/Procedure/AdditionalProcedure/additionalProcedure in
{'F48','F53'}

ENDIF

Error code

BE0254