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COMMISSION IMPLEMENTING REGULATION (EU) 2026/2403

of 28 October 2026

amending Implementing Regulation (EU) 2015/2447 as regards the reduction of comprehensive guarantees for authorised economic operators in relation to distance sales and the adjustment of certain data elements for the Union handling fee

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 ([1]), and in particular Article 25, first paragraph, point (c), and Article 100(1), point (a) thereof,

Whereas:

(1) Council Regulation (EU) 2026/382 ([2]) introduces a temporary customs duty of EUR 3 per item in consignments the intrinsic value of which does not exceed a total of EUR 150, where the importation of the goods is exempt from VAT in accordance with Article 143(1), point (ca), of Council Directive 2006/112/EC ([3]) or the goods are in a postal consignment, which are defined in Article 1, point (24), of Commission Delegated Regulation (EU) 2015/2446 ([4]) as goods sold in distance sales. Commission Delegated Regulation (EU) 2026/2152 ([5]) establishes the amount of the Union handling fee introduced by Article 20(2) of Regulation (EU) 2026/2108 of the European Parliament and of the Council ([6]) for handling a request for placing goods under the release for free circulation procedure where those goods are sold in distance sales.

(2) Article 95(3) of Regulation (EU) No 952/2013 grants authorised economic operators for customs simplification the right to benefit from a comprehensive guarantee with a reduced amount. Article 158(2) of Commission Implementing Regulation (EU) 2015/2447 ([7]) provides for a reduction of that guarantee to 30 % of the parts of the reference amount determined in accordance with Article 155(2) and Article 155(3), point (a) of that Regulation.

(3) Article 155(3), point (c), of Implementing Regulation (EU) 2015/2447 provides rules for the reference amounts to be used as comprehensive guarantees for the release for free circulation of goods sold in a distance sale of goods as defined in Article 14(4), point (2) of Directive 2006/112/EC.

([1]) OJ L 269, 10.10.2013, p. 1, ELI: https://data.europa.eu/eli/reg/2013/952/oj.
([2]) Council Regulation (EU) 2026/382 of 11 February 2026 amending Regulation (EC) No 1186/2009 as regards the elimination of the threshold-based customs duty relief (OJ L, 2026/382, 18.2.2026, ELI: http://data.europa.eu/eli/reg/2026/382/oj).
([3]) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1, ELI: http://data.europa.eu/eli/dir/2006/112/oj).
([4]) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).
([5]) Commission Delegated Regulation (EU) 2026/2152 of 21 September 2026 supplementing Regulation (EU) 2026/2108 of the European Parliament and of the Council by establishing the amount of the Union handling fee (OJ L, 2026/2152, 22.10.2026, ELI: http://data.europa.eu/eli/reg_del/2026/2152/oj).
([6]) Regulation (EU) 2026/2108 of the European Parliament and of the Council of 16 September 2026 establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 (OJ L, 2026/2108, 19.9.2026, ELI: http://data.europa.eu/eli/reg/2026/2108/oj).
([7]) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558, ELI: http://data.europa.eu/eli/reg_impl/2015/2447/oj).

(4) In accordance with Article 95(3) of Regulation (EU) No 952/2013, authorised economic operators that fulfil the relevant criteria, including financial solvency, are entitled to benefit from a comprehensive guarantee with a reduced amount. Article 158(2) of Implementing Regulation (EU) 2015/2447 should therefore be amended in order to ensure that the reduction to 30 % of the reference amount is also granted for the release for free circulation of goods sold in distance sales. However, since a significant part of the goods sold in distance sales have been exempt from customs duties until July 2026, the competent customs authorities of the Member States should monitor that the criteria of Article 39 of Regulation (EU) No 952/2013 are still fulfilled, in particular the financial solvency of authorised economic operators. Where necessary, the competent authorities should take the appropriate measures in accordance with Article 28 of Regulation (EU) No 952/2013.

(5) To ensure consistency with Article 143a of Delegated Regulation (EU) 2015/2446 it is necessary to amend the explanatory note under the table in data element 11 10 000 000 ('Additional Procedure') in Title II 'Codes in relation with the common data requirements for declarations and notifications' of Annex B to Implementing Regulation (EU) 2015/2447 to include the new additional procedure code F53 and to delete the procedure code C07.

(6) To allow the calculation of the Union handling fee in customs declarations, it is necessary to add a new tax type in data element 14 03 039 000 'Tax type', in Title II 'Codes in relation with the common data requirements for declarations and notifications' of Annex B to Implementing Regulation (EU) 2015/2447.

(7) Implementing Regulation (EU) 2015/2447 should therefore be amended accordingly.

(8) In order to avoid undue delay with respect to the introduction of the suite of measures relating to the Union handling fee, the rules reducing comprehensive guarantees for authorised economic operators in distance sales and adjusting relevant data elements, this Regulation should enter into force on the day of its publication and apply from the same date as Delegated Regulation (EU) 2026/2152 establishing its amount.

(9) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Implementing Regulation (EU) 2015/2447

Implementing Regulation (EU) 2015/2447 is amended as follows:

(1) Article 158 is amended as follows:

(a) paragraph 2 is replaced by the following:

'2. The amount of the comprehensive guarantee referred to in Article 95(3) of the Code shall be reduced to 30 % of the parts of the reference amount determined in accordance with Article 155(2) and Article 155(3), points (a) and (c), of this Regulation.'; and

(b) the following paragraph 3 is added:

'3. The competent customs authorities shall monitor whether the authorised economic operators benefiting from the reduction referred to in paragraph 2 for the part of the reference amount determined in accordance with Article 155(3), point (c), fulfil the criteria of Article 39 of Regulation (EU) No 952/2013, and shall, where necessary, take the appropriate measures in accordance with Article 28 of Regulation (EU) No 952/2013. This is without prejudice to the general monitoring obligation referred to in Article 23(5) of Regulation (EU) No 952/2013.';

(2) in Annex B, Title II 'Codes in relation with the common data requirements for declarations and notifications', the explanatory note below the table in data element 11 10 000 000 ('Additional Procedure') is replaced by the following:
'For customs declarations for release for free circulation referred to in column H7, only additional procedure codes C08, F48, and F49 and F53 that are specifically allowed for this column may be used.';

(3) in Annex B, Title II 'Codes in relation with the common data requirements for declarations and notifications', data element 14 03 000 000 ('Duties and taxes'), in the table listing the codes applicable under sub-element 14 03 039 000 'Tax type', the following entry is added at the end of the table:

Code	Description
'F00	Union Handling Fee'

Article 2

Entry into force

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Union*.

It shall apply from 1 November 2026.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 October 2026.

For the Commission
The President
Ursula VON DER LEYEN