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NSAI Standards

Irish Standard Recommendation
S.R. CEN/TR 17536:2020

Requirements for electronic advanced data (EAD) in postal operations, in particular compliant to security and customs requirements

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S.R. CEN/TR 17536:2020

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National Foreword

S.R. CEN/TR 17536:2020 is the adopted Irish version of the European Document CEN/TR 17536:2020, Requirements for electronic advanced data (EAD) in postal operations, in particular compliant to security and customs requirements

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TECHNICAL REPORT

RAPPORT TECHNIQUE

TECHNISCHER BERICHT

CEN/TR 17536

November 2020

ICS 03.240; 35.240.69

English Version

Requirements for electronic advanced data (EAD) in postal operations, in particular compliant to security and customs requirements

Services Postaux - Données électroniques avancées (EAD) dans les opérations postales conformes aux exigences de sécurité et de douane

Anforderungen für elektronische fortgeschrittene Daten (EAD) im Postverkehr, die den Sicherheits- und Zollvorschriften entsprechen

This Technical Report was approved by CEN on 9 November 2020. It has been drawn up by the Technical Committee CEN/TC 331.

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European foreword

This document (CEN/TR 17536:2020) has been prepared by Technical Committee CEN/TC 331 "Postal Services", the secretariat of which is held by NEN.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. CEN shall not be held responsible for identifying any or all such patent rights.

This document has been prepared under a mandate given to CEN by the European Commission M548C(2016) 4876 final, and supports requirements of EU legislation, the "EU VAT Ecommerce Package".

The development has been funded by the European Commission in Project Team D (PTD, under CEN/TC331 WG2). This document is in line with legislation and implementing acts adopted in December 2017 and published Dec 29th, 2017 – the so called "EU VAT Ecommerce Package" (OJ L 348 of 29.12.2017 – Council Directive [EU] 2017/2455; Council Regulation [EU] 2017/2454; Council Implementing Regulation [EU] 2017/2459).

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Introduction

CEN has been requested by the European Commission in its mandate (M/548), to develop European standards or European standardization deliverables or where necessary to revise existing standards to be compliant to security and customs requirements for electronic advanced data (EAD) and to promote interoperability of parcel-delivery operations. And thereby, to contribute to promoting the creation of a Digital Single Market for the European Union.

These deliverables shall be designed to address VAT, customs and the increased security requirements by acknowledging the concept of electronic advance data (EAD), also referred to in other documents as "AEI", or advance electronic information, on postal items.

There is concern and evidence that the growing x-border Ecommerce of commercial items sent mainly from Asia (China) to the EU / EEA does not create additional trade, but rather creates a trade diversion. This diversion is fuelled by an unlevel playing field to the disadvantage of traders and commerce in the EU / EEA.

The necessary adjustment, not only to re-create a level playing field, but to establish similar market conditions for all market participants is demanded. Otherwise, VAT- and Customs- fraud, a further increase of counterfeits, and selective access to postal tariffs at cost, will lead to a serious Ecommerce market distortion and further damages to trade and European Ecommerce.

This mandated work item (M/548) is dedicated to the development of EAD for customs and transport security. Its aim is to develop technical and message specifications for EAD, necessary as the EU de-minimis exemption will be abolished Jan. 1st, 2021.

Summary of 2021 VAT regulation:

- Abolish import exemption for consignments of a value ≤ EUR 22. All distance sales from third countries to the EU are subject to VAT upon import.
- For consignments of a value ≤ EUR 150, the Import One-Stop Shop (IOSS) can be used to declare and pay the VAT
    - The vendor (directly or via an intermediary) registers for the IOSS in a Member State of Identification (MSI)
    - The vendor charges the VAT to the customer at the time of supply, defined as the time when the payment is accepted
    - These consignments are VAT exempt upon import → IOSS EU VAT number to be communicated to customs at the latest upon lodging of the import declaration
    - The vendor (directly or via an intermediary) declares and pays VAT to the MSI on the basis of a monthly One Stop-Shop VAT return; the MSI transfers the VAT to all Member States of Consumption (MSC)
    - This applies for consignments up to an intrinsic value of EUR 150 → Above this value, customs duties are due, and a full customs declaration is required (exemption: Goods > €150 not exceeding €1,000: designated postal operators in the MSC may use "special arrangements" allowing a reduced - only 32 D. E. data set)
- Simplify the collection of import VAT where the IOSS is not used is possible. Special arrangements shall be provided by the MS of importation to allow the use of simplified [customs] procedures for monthly global declaration and payment of import VAT.

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The work is based on the EU VAT Ecommerce Package, adopted December 2017.

EU VAT Ecommerce Package consists of 3 legal acts (OJ L 348 of 29.12.2017):

a) Council Directive (EU) 2017/2455 amending Directive 2006/112/EC (the "VAT Directive") and 2009/132/EC ("VAT Import Exemptions")

b) Council Regulation (EU) 2017/2454 amending Regulation (EU) 904/2010 (on administrative cooperation and combating fraud)

c) Council Implementing Regulation (EU) 2459/2017 amending Regulation (EU) 282/2011 (the "VAT Implementing Regulation")

Based on the EU Union Customs Codex which came into force in 2013, the European Union has adopted in the "EU VAT Ecommerce Package" regulations which will impact cross-border trade in goods between third countries and the EU. They include:

1) the decision of the Member States to abolish the import VAT exemption limit as of 1.1.2021[1];

2) the introduction of the fully electronic CUSTOMS declaration of all consignments from 1.1.2021[2], as well as;

3) the decision that the EU has to receive advanced TRANSPaORT notification of all consignments of goods from third countries, prior to shipment, from 15.3.2021[3].

Together, the three measures are designed to prevent the circumvention of import VAT and customs duties on goods imported into the EU.

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[1] COUNCIL DIRECTIVE (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods

[2] REGULATION (EU) No 952/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 9 October 2013 laying down the Union Customs Code; COMMISSION DELEGATED REGULATION (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council; COMMISSION DELEGATED REGULATION (EU) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council; COMMISSION DELEGATED REGULATION (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446; 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; COMMISSION IMPLEMENTING REGULATION (EU) 2017/2089 of 14 November 2017 on technical arrangements for developing, maintaining and employing electronic systems for the exchange of information and for the storage of such information under the Union Customs Code; COMMISSION IMPLEMENTING DECISION (EU) 2016/578 of 11 April 2016 establishing the Work Programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code.

[3] REGULATION (EU) No 952/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 9 October 2013 laying down the Union Customs Code; COMMISSION DELEGATED REGULATION (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446; COMMISSION IMPLEMENTING REGULATION (EU) 2017/2089 of 14 November 2017 on technical arrangements for developing, maintaining and employing electronic systems for the exchange of information and for the storage of such information under the Union Customs Code; COMMISSION IMPLEMENTING DECISION (EU) 2016/578 of 11 April 2016 establishing the Work Programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code.

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The WCO-UPU Customs Model, using simplifications for the clearance of postal items, shall serve as a model for the clearance of the Low Value Consignments (LVC), on the legal basis of a “Super-Reduced Dataset” compared to the standard customs declaration.

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1 Scope

This document provides the semantic mapping description of information on the characteristics or attributes of Low Value Consignments (LVC) which parties in the digital commercial value chain across-borders are called upon to handle, compliant to the EU VAT Ecommerce Package as well as the UPU-WCO customs model.

This document is limited to LVC, the logical definition of an electronic message, which supports the communication of information about postal items with a unique transport unit identifier.

While different customs processes apply to LVC (goods ≤ €150), and consignments exceeding an intrinsic value of > €150, this technical specification only applies to LVC. Therefore, it applies to the collection of import duties (VAT) and not to customs fees.

The document defines both EDIFACT directory 00A and XML implementations to bridge in a semantic mapping between UPU M33 ITMATT messages and the EU customs data model and its super-reduced data set, that can be used to convey item-level data for use in customs processing applications.

The document specifies that the supply of certain attribute values, segments and tags is mandatory (M), whilst the supply of other attributes, segments and tags is specified as optional (O).

This document separates the financial, the data-elements and the physical flow of low value consignments. Further it defines the use of unique transport identifiers, unique transaction identifiers and the IOSS VAT Identification number.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO/IEC 15459-1, *Information technology — Automatic identification and data capture techniques — Unique identification — Part 1: Individual transport units*

ISO/IEC 15459-6, *Information technology — Automatic identification and data capture techniques — Unique identification — Part 6: Groupings*

M33, *ITMATT V1 – Electronic communication of item*

M39, *CARDIT/RESDIT – Data flow version 2: Introduction and examples*

M40, *EMSEVT V3*

M41, *PREDES V2.1*

M43, *CUSITM V1, CUStoms ITeM pre-advice message to Customs*

M44, *CUSRSP, CUStoms ReSPonse*

M48, *CARDIT V2.1*

S10, *Identification of postal items – 13-character identifier*

S32, *Postal Consignments*

WCO Harmonized System, goods nomenclature used as the basis for customs tariffs (HS-code)

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