

01.July 2021 – New EU Customs and VAT rules for low value consignments

Current EU legislation rules that low value consignments with a value not exceeding 22 EUR (so-called De Minimis) are exempted from VAT payment and are released for free circulation by simple presentation to customs . This will change as of 1st July 2021.

What does this mean for your commodity & test samples?

As a result of the removal of VAT exemption for the importation of goods with a value not exceeding 22 EUR all commodity & test samples are **subject to importation VAT** as of 1st July, 2021.

In addition, a **formal customs declaration** will be required for the import of your commodity & test samples into the EU.

Good value	Duties		Importation VAT		Electronical formal customs declaration	
	Until 30 June,2021	As of 1st July, 2021	Until 30 June,2021	As of 1st July, 2021	Until 30 June,2021	As of 1st July, 2021
0€ - 22€	Exempted	Exempted	Exempted	Levied	Not required	Required (1 per shipment)
22€ - 150€	Exempted	Exempted	Levied	Levied	Required (1 per shipment)	Required (1 per shipment)
> 150€	Levied	Levied	Levied	Levied	Required (1 per shipment)	Required (1 per shipment)

Which kind of documents and data are required to ensure a smooth and successful customs clearance of your commodity & test samples?

1. A detailed and accurate goods description on the dispatch label; it is essential that this description matches with the goods description on the proforma invoice accompanying the shipment.
2. Electronical key data and proforma invoice transmission along with the shipment application is preferred.
3. Proforma invoice is required as an accompanying document for free of charge commodity & testing samples.
4. Type of invoice (Proforma/Commercial Invoice), invoice date, client reference (if required) and airway bill number (AWB).
5. Address and contact details of the shipper (and exporter of record (EoR), if required), receiver and responsible importer of record (IoR).
6. Total goods value, freight and insurance charges and currency (dependent on the Incoterm)
7. Declaration of preferential origin, if required.
8. Accurate line item data on the proforma invoice showing:
 - a. Detailed and accurate goods description
 - b. Customs Tariff Code (HS Code) – (11 digits for import, 8 digits for export)
 - c. Quantity and unit
 - d. Weight and measure
 - e. country of origin
 - f. value and currency
 - g. Incoterm and place
 - h. Reason for export