

## eCustoms Helpdesk Notification

Number:	<b>Ref: 10/2026</b>
Subject:	<b>Updates to AIS to implement the revised Customs treatment of consignments ≤ €150</b>
Who should read:	<b>All those involved in lodging customs import declarations</b>
Related Notification:	None
Issued by:	<b>eCustoms Helpdesk</b>
Queries to:	<a href="mailto:UCCITDev@revenue.ie">UCCITDev@revenue.ie</a>
Issue Date:	<b>19 June 2026</b>

### 1. Introduction

New rules are being introduced in the European Union (EU) that will change how consignments valued at or below €150, that are being imported into the EU, are treated for Customs purposes. Currently a relief from the payment of Customs duties exists in respect of these consignments. As per [Council Regulation \(EU\) 2026/382](#), from 1 July 2026, this relief from payment of Customs duties will be abolished.

From 1 July, a fixed €3 Customs duty will be charged per item in respect of goods in consignments with an intrinsic value of or below €150 directly imported from third countries to consignees in the EU where:

- VAT has been collected through Import One Stop Shop (IOSS) registration or
- the goods fall under the revised definition of postal consignments as per article 1(24) UCC DA, unless benefitting from preferential measures.

This notification provides information about the changes in AIS to implement the new rules and to collect the Customs charge.

### 2. Updates to additional procedure codes (DE 1/11)

From 1 July 2026 the additional procedure code C07 (Consignments of negligible value) will no longer be valid.

Two new [additional procedure codes](#) have been created for use in certain declarations.

- F53: Must be used for Business to Customer (B2C) non-IOSS consignments valued ≤ €150.
- 1LV: Must be used for Business to Business (B2B) and Customer to Customer (C2C) consignments valued ≤ €150.

These new additional procedure codes will apply as follows:

#### **Additional procedure code F53 – H1**

A flat rate of €3 will be charged on a H1 containing the additional procedure code F53 and a preference code starting with 5.

Where a preference code starts with 2, 3 or 4 and is declared with additional procedure code F53 the relevant preferential rate of duty (reduced or nil) will apply.

A preference code starting with 1 cannot be used with F53.

#### **Additional procedure code F53 – H6/H7**

A flat rate of €3 will be charged on a H6 and H7 containing the additional procedure code F53.

#### **Additional procedure code 1LV**

On a H1 or H6, where additional procedure code 1LV is declared, normal duty rates will apply. 1LV is not allowed on a H7 declaration.

#### **Existing Code F48 (IOSS)**

Where additional procedure code F48 is declared on a H1 or H7, the €3 flat rate of duty will apply.

Please note additional procedure codes C08, F48, F53 and 1LV cannot be used on different line items on a single declaration. There is no change to the use of other 'C' type relief codes.

### **3. Updates to Business rules (from 1 July)**

#### **New business rules:**

BR9100, BR9101, BR9102, BR9103, BR9104, BR9109, BR9111 and BR9112

#### **Updated business rules:**

BR600005 and CD0185, BR8011, CD5151 and CD5161

#### **Deleted business rules:**

BR11106, BR11107, BR11108, BR11109, BR1119, BR1104 BR3399, BR3400, BR599999, BR600000, BR600001, BR600002, and BR600003

### **4. Trader documentation**

Please find updated AIS Trader Specifications on the on [UCC – Automated Import System \(AIS\)](#) webpage.

### **5. Key dates:**

- Public Interface Testing (PIT) is available to Software Developers from 18 June 2026.
- All changes to apply in the live environment from 1 July 2026.

## **6. Further information**

If you need further information, please contact the following:

[UCCITDev@revenue.ie](mailto:UCCITDev@revenue.ie)