

eCustoms Helpdesk Notification

Number:	Ref: 12/2026
Subject:	AIS Invalidations, Amendments and Refunds - revised Customs treatment of distance sales consignments ≤ €150
Who should read:	All those involved in lodging Customs declarations in AIS
Related Notification:	27/2021 , 26/2022 & 10/2026
Issued by:	eCustoms Helpdesk
Queries to:	eCustoms@revenue.ie
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1. Introduction

On 1 July 2026 new rules were introduced in the European Union (EU) that changes how consignments valued at or below €150, being imported into the EU, are treated for Customs purposes. From 1 July 2026, there is a Customs charge per distinct item for these consignments.

Under the new rules, Customs authorities will not refund this charge when the goods are returned to the seller because the consumer changes their mind. This notification provides information about how invalidations, amendments and refunds in respect of these consignments should be dealt with.

2. Invalidations & Refunds – B2C consignments valued at ≤ €150 sold under a distance sales contract

From 1 July 2026, declarants may no longer request the invalidation of Customs declarations where the goods are returned after they are released, when a customer:

- changes their mind or the goods are unsuitable size, colour etc., and
- returns the goods to the seller.

If such a request is lodged, it will be rejected.

There may be other reasons to invalidate a declaration for example a duplicate entry or the return of faulty goods. There is no change to how these will be dealt with.

Declarants submitting invalidation requests should upload all appropriate supporting documentation. Where sufficient evidence is not provided, the request may be delayed or rejected.

There is no change to the process for dealing with invalidation requests on or after 1 July 2026 in respect of declarations released into free circulation before the 1 July 2026.

3. Amendments - B2C consignments valued ≤ €150 sold under a distance sales contract

An amendment to a declaration that removes a line item from the declaration is, in essence, an invalidation of the declaration in respect of that line item. Therefore, the above rules on invalidations will apply to these amendments.

There is no change to how consignments of goods valued greater than €150 sold under distance sales contracts are dealt with.

Note: Amendment requests received on or after 1 July 2026 in respect of declarations released into free circulation before 1 July 2026 will need to comply with the new Business Rules (BRs). Declarants should contact the eCustoms Helpdesk prior to lodging these amendments.

4. Codes in AIS for Refunds

Below are the codes indicating the legal basis for applying for a refund.

Note: Refund code 'E03' has been updated to reflect that it applies only to consignments of goods sold under a distance sales contract, with a value **over** €150.

If Article 117 Union Customs Code (UCC) - the legal basis for the refund is Code A

Overcharged amount of Import / Export Duty	Legal basis Code	Legal Basis Subdivision Code
A post clearance request for relief from import Duty (for Returned Goods Relief – See Art 203 UCC)	A	01
A post clearance request for the benefit of a tariff quota, a tariff ceiling or other favourable tariff measures (Art 117(2) UCC)	A	02
A post clearance request for the benefit of a tariff suspension	A	03
A post clearance request for the benefit of a preferential regime	A	04
Changes in collection of anti-dumping duties (e.g. ADD regulation annulled, invalidated or modified by judgement of the EU CJ)	A	05
Amendment of the tariff classification	A	06
Change in quantity (supplementary units)	A	07
Omission or error	A	08
A post clearance proof of the regularity of a transit operation	A	09
Amendment of the Customs value	A	10
Material mistakes where calculating the amount of Duty (error in currency etc.)	A	11
Other	A	12

If Article 116(1) UCC – the Legal Basis for the refund is Code E

Amount of Import / Export Duty paid in relation to a Customs declaration invalidated in accordance with Article 174 UCC	Legal basis Code	Legal Basis Subdivision Code
Goods declared in error for a Customs procedure under which a Customs debt is incurred instead of being declared for another procedure	E	01
Goods have been declared in error instead of other goods for a Customs procedure under which a Customs debt is incurred	E	02
Consignments of goods valued over €150 sold under distance contract as defined in Art 2(7) of Directive 2011/83/EU of European Parliament and of the council have been released for free circulation and are returned.	E	03
Union goods have been declared in error for a Customs procedure applicable to non-Union goods and their Customs status as Union goods has been proved afterwards by means of a T2L, T2F or Customs goods manifest	E	04
Authorisation with retroactive effect is granted in accordance with Art 211(2) UCC	E	05
Goods erroneously declared on more than one Customs declaration	E	06
Other	E	07

If Article 118 UCC - the legal basis for the refund is Code B

Defective Goods or goods not complying with the terms of the contract	Legal basis Code	Legal Basis Subdivision Code
Goods refused by the importer for non-conformity at the time of release with the terms of the contract on the basis of which they were imported	B	01
Goods refused by the importer as defective at the time of release	B	02
Other	B	03

If Article 119 UCC - the legal basis for the refund is Code C

Error BY Competent Authority	Legal basis Code	Legal Basis Subdivision Code
Error of the Customs authority in the follow up of a tariff quota (Art 119(2) UCC)	C	01
Error by the competent authorities (Art 119(1) UCC)	C	02
Other	C	03

If Article 120 UCC - the legal basis for the refund is Code D

Equity	Legal basis Code	Legal Basis Subdivision Code
Special circumstances	D	01
Other	D	02

5. Customs Appeals

Where a Customs decision is taken by Revenue in relation to an amendment request, invalidation request or refund application, the right of appeal exists in accordance with the UCC.

There will be no entitlement to a repayment of Customs Duty paid on goods valued less than or equal to €150 sold under distance sales contracts. Therefore, there is no Customs decision to appeal under the UCC.

This does not affect any right to appeal that may arise in relation to other Customs decisions, including decisions concerning repayment or remission applications submitted under Articles 116 to 120 UCC.

Information on Revenue's Customs appeal procedures is available on the Revenue website.

6. Further information

Please refer to the European Commission's Guidance document [Importation and Exportation of Low Value Consignments – The EUR 3 Temporary Customs Duty](#) and the associated [Questions and Answers](#) document published in June 2026.

If you need further information, please contact ecustoms@revenue.ie.