Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

eCustoms Helpdesk Notification

Number:	**Ref: 23/2026**
Subject:	**Union Handling Fee (UHF), Product Identifiers (PIDs) and VAT Treatment on €3 Customs Charge (IOSS)**
Who should read:	**Traders involved in the importation of eCommerce goods (distance sales) into the European Union (EU)**
Related Notification:	eCustoms Notification 14/2026
Issued by:	**eCustoms Helpdesk**
Queries to:	**eCustoms@revenue.ie**
Issue Date:	**29 October 2026**

1. Introduction

From 1 November 2026, Revenue will deploy changes to our AIS system to provide for the following:

- Introduction of the Union Handling Fee (UHF)
- Product Identifiers (PIDs)

2. Union Handling Fee (UHF)

- A new €2 charge will apply to all eCommerce goods sold under the distance sales regime regardless of value.
- It does not apply to B2B or C2C (including gifts).
- It is a distinct fee and will be charged in addition to Customs Duties that are due.
- It will apply per distinct line item on the import declaration.
- It will not be refundable.
- It will be included in the Value-Added Tax (VAT) taxable amount.
- It will be driven by a TARIC measure and should be entered on the import declaration as follows:

  AIS V2

  - D/E 12 04 002 000 Additional Reference Type (AIS V2) – **Y126**
  - D/E 12 04 001 000 Additional Reference Number (AIS V2) - **NAI**

AIS V1

- D/E 2/3 Documents produced, certificates and authorisations and additional references
    - Document Type – **Y126**
    - Document Identifier - **NAI**

- A new Tax Type will be created (F00) to facilitate its collection.

Comprehensive guarantee

If you have a comprehensive guarantee for deferred payment, you should review the amount. The guarantee amount may need to be increased to cater for the UHF. To increase your comprehensive guarantee amount you should submit an amendment request using the Customs Decision System. If you have queries about increasing the guarantee amount you should email compguarantee@revenue.ie.

3. PIDs – what you need to know about PIDs

- PIDs are codes used to identify manufacturers, sellers and their products.
- From 1 November 2026, they are required for consignments valued at €150 or less that are imported into the EU under the distance sales regime.
- They are not required for B2B or C2C consignments.
- PIDS are required for each different item on the declaration and multiple PIDs can be entered per line item where applicable.
- They should be declared in the following data elements:
    - **AIS V1** - 2/3 documents produced, certificates and authorisations, and additional references,
    - **AIS V2 -** 12 03 000 000 supporting documents.

There are three types of PIDs:

Merchant Product Identifier (M-PID) - The merchant's unique code is assigned by the online seller, marketplace or platform. Usually the SKU (Stock Keeping Unit), item code, or product code. Code = C127

Non-standardised Manufacturer Product Identifier (NS-PID) - A code assigned by a manufacturer, producer or product supplier and which does not rely on internationally recognised standards. Code = C128

Standardised Manufacturer Product Identifier (S-PID) (only if it exists) - A code assigned by a manufacturer, producer or product supplier and which relies on internationally recognised standards. Often identified with a barcode, ISBN, EAN, or GTIN.

Code = C129 where available, or Code = Y081 and NAI if unavailable. In AIS V2, Y081 is declared in DE 12 04 000 000 Additional Reference.

What to do if the M-PID and/or the NS -PID are unavailable

While the requirement for PIDs comes into effect on 1 November 2026, Revenue acknowledges that in some instances it may be difficult to obtain this information. In recognition of this, we recommend that businesses make best efforts to obtain the necessary PIDs. However, until 31 January 2027, Customs declarations indicating that the PID is not available will be accepted. In these circumstances, declarants should enter the appropriate PID code (C127/C128/C129 or Y081) and the text "PID not available" in the relevant identifier data element.

Examples for AIS V1 and AIS V2 where the declarant does not have the M-PID

AIS V1 – D/E 2/3 documents produced, certificates and authorisations, and additional references

Document type C127 Document identifier 'PID not available'
Document type C128 Document identifier 'ABCD'
Document type C129 Document identifier '12234'.

AIS V2 - 12 03 000 000 supporting documents

Type (D/E 120300200) C127 Reference Number (D/E 120300100) 'PID not available'
Type (D/E 120300200) C128 Reference Number (D/E 120300100) 'ABCD'
Type (D/E 120300200) C129 Reference Number (D/E 120300100) '12234'.

4. Pre-lodged import declarations in respect of goods sold under distance sale

Import declarations pre-lodged before the 1 November 2026 for goods arriving on or after 1 November 2026 must include the correct UHF and PID codes. Failure to include these codes will result in the import declaration being rejected upon arrival of the goods on or after 1 November.

5. Treatment of VAT on €3 Customs Charge when IOSS is used

The EU Commission have provided further clarification on the VAT treatment of the €3 Customs Duty when IOSS is used.

We previously communicated, that for distance sales, the taxable amount on which the VAT will be collected, should not include the €3 Customs duty. This is because the €3 duty only becomes due when the Customs declaration for release for free circulation is accepted, and not at the moment of the sale.

However, the European Commission (EC) have now clarified, that where the €3 Customs duty is charged to the consumer at the moment of sale, it becomes part of the consideration obtained or to be obtained by the supplier. Under these circumstances, the €3 Customs duty is part of the taxable amount for VAT. You will find further detailed information about the UHF and PIDs in Guidance on the €3 Customs Duty and Union Handling Fee recently published by the EC.

For more detail on the VAT treatment of the €3 charge and please see the latest addendum here.