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**Zahteve za napredne elektronske podatke (EDA) pri poštnem poslovanju,
skladnem z varnostnimi in carinskimi zahtevami**

Requirements for electronic advanced data (EDA) 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

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Requirements for electronic advanced data (EDA) 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

This draft Technical Report is submitted to CEN members for Vote. It has been drawn up by the Technical Committee CEN/TC 331.

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EUROPEAN COMMITTEE FOR STANDARDIZATION
COMITÉ EUROPÉEN DE NORMALISATION
EUROPÄISCHES KOMITEE FÜR NORMUNG

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European foreword

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

This document is currently submitted to the Vote on TR.

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 standardisation 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 \leq EUR 22. All distance sales from third countries to the EU are subject to VAT upon import.
- For consignments of a value \leq 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 \rightarrow 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 \rightarrow 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.

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 1.1.2021¹;
- 2) the introduction of the fully electronic CUSTOMS declaration of all consignments from 1.1.2021², as well as;
- 3) the decision that the EU must receive advanced TRANSPaORT notification of all consignments of goods from third countries, prior to shipment, from 15.3.2021³.

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

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.

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.

FprCEN/TR 17536:2020 (E)**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 \leq €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 dataset, 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 identification and data capture*

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, CUSStoms ITeM pre-advice message to Customs*

M44, *CUSRSP, CUSStoms 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)

WCO: BUSINESS PROCESS MODEL FOR WCO DATA MODEL (3.8.1)

3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

ISO and IEC maintain terminological databases for use in standardization at the following addresses:

- IEC Electropedia: available at <http://www.electropedia.org/>
- ISO Online browsing platform: available at <http://www.iso.org/obp>

3.1

CARDIT

message sent by a designated operator to an airline to pre-advise of mail and indicate on which flight the air carrier should put the mail

Note 1 to entry: CARDIT includes security status information and pre-consignment information.

3.2

CN23

special declaration forms for postal items as described in the Acts of the Universal Postal Union currently in force

3.3

CUSITM

message for a postal operator to transmit mail item information to its local customs authority, which covers the electronic representation of existing UPU paper forms CN 22/CN 23 and CP 72

Note 1 to entry: The message structure clearly separates information in UPU forms from other information; the other information is considered optional and for future consideration.

Note 2 to entry: CUSITM stands for CUStomS ITeM: mail item information for Customs purposes. To provide destination DO with feedback from Customs concerning the item, including customs clearance information.

3.4

CUSRSP

message for a customs authority/border agency to transmit mail item information to the local postal operator, usually in response to a CUSITM message

Note 1 to entry: CUSRSP stands for CUStomS ReSPonse: Both parties shall agree on the exact usage of the message.

Note 2 to entry: The intended business benefit for both parties is to automate and therefore speed up the customs process.

3.5

DESADV

message specifying details for goods despatched or ready for despatch under agreed conditions

Note 1 to entry: DESADV stands for DESpatch ADVice message.

FprCEN/TR 17536:2020 (E)**3.6****document**

letter-post, parcel-post, express or courier item consisting of any piece of written, drawn, printed or digital information, excluding objects of merchandise

3.7**EMSEVT**

message to exchange information of item-level tracking events, based on the capture of specified mandatory and optional information associated with particular events

Note 1 to entry: EMA (Posting/Collection); EMB (Arrival at outward office of exchange); EMC (Departure from outward office of exchange); EMD (Arrival at inward office of exchange); EME (Held by import Customs); EMF (Departure from inward office of exchange); EMG (Arrival at Delivery office); EMH (Attempted/Unsuccessful delivery); EMI (Final delivery); EMJ (Arrival at transit office of exchange); EMK (Departure from transit office of exchange).

3.8**good**

letter-post, parcel-post, express or courier item consisting of any tangible and movable object other than money, including objects of merchandise, which does not fall under the definition of "document"

3.9**IFCSUM**

message from the party issuing either an instruction or a booking regarding forwarding/transport services for a collection of consignments under conditions agreed, to the party arranging the forwarding and/or transport services.

Note 1 to entry: IFCSUM stands for Information Forwarding and Consolidation Summary Message

Note 2 to entry: The IFCSUM message can also be used as an arrival notice for multiple consignments

3.10**IFTMIN**

message from the party issuing an instruction regarding forwarding/transport services for a consignment under conditions agreed, to the party arranging the forwarding and/or transport services

3.11**ITMATT**

message used for the provision of electronic customs information (i.e. an electronic CN 22/23, the UPU customs declaration form) captured and transmitted by the origin UPU Designated Operator (DO) to the destination DO at the time of mailing or dispatch

Note 1 to entry: ITMATT stands for ITeM ATtribute

3.12**Low Value Consignment**

consignment containing goods not exceeding a value of EUR 150,-, which benefit from a relieve from import duty in accordance with Articles 23 to 27 of Regulation (EC) 1186/2009, shall be deemed to be declared for release for free circulation by their presentation to customs pursuant to Article 139 of the Union Customs Code provided that the data required are accepted by the customs authorities

3.13**parcel**

postal item containing goods with or without commercial value, other than an item of correspondence, with a weight not exceeding 31,5 kg

3.14**parcel delivery services**

services involving the clearance, sorting, transport and distribution of parcels

3.15**postal item**

an item addressed in the final form in which it is to be carried by a postal service provider. In addition to items of correspondence, such items also include for instance books, catalogues, newspapers, periodicals and postal parcels containing merchandise with or without commercial value

3.16**PREDES**

message that contains information about a despatch of mail which has been prepared by an origin office of exchange for transportation to a destination office of exchange, typically in another country.

Note 1 to entry: The message describes the despatch-level information such as the despatch identification data and the planned transport, the individual receptacles of the despatch and the individually identified (track-able) items in each receptacle.

3.17**TAXCON**

message used to enable the transmission of information relating to the tax details for an invoice, or a batch / batches of invoice messages (Invoices, Credit Notes, Debit Notes).

Note 1 to entry: TAXCON stands for TAX CONTROL message. It enables the recipient to ensure the completeness of messages, the prevention of duplication, and the generation of control values and reports.

3.18**UN/EDIFACT**

the United Nations rules for Electronic Data Interchange for Administration, Commerce and Transport comprise a set of internationally agreed standards, directories, and guidelines for the electronic interchange of structured data, between independent computerized information systems

4 Data Mapping**4.1 General**

The Data Mapping serves the following main purposes:

- to provide evidence that the EU Customs Data Model (EUCDM) is fully compatible with the WCO Data Model;
- to link the data elements of the EUCDM with their corresponding data elements in the WCO Data Model, thereby defining unambiguously the relation between Customs needs and economic operator's data;

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- in addition the EUCDM includes the data requirements as well as the relevant formats and codes that relate to applications and decisions (Annex A of the UCC-DA and of the UCC-IA) as well as to the registration of economic operators and other persons (Annex 12-01 of the UCC-DA and of the UCC-IA);
- the goal is to extend the future scope of the EUCDM by supplementing its current content with elements used for response messages and data exchange between customs authorities. The EUCDM allows Member States to customise⁴ it for their national purposes in full abidance of EU Customs provisions.

The data requirement is shown for each message variant with a column for each type of declaration for both initial declarations.

Segments can be mandatory or conditional, signified by M or C beneath the segment name; the number following gives the maximum occurrences possible for that segment.

4.2 Simplified procedure for the collection of import duties

For both, the IOSS and the simplified collection of import VAT where the IOSS is not used, a super reduced dataset has been specified for the use of EAD for the simplified collection of import VAT.

The unique identification of the postal item and the unique fiscal identification of the seller, when the IOSS is used, are mandatory. The unique identification of the content related commercial transaction is optional.

The dataset defined for the simplified procedure, is a subset of the EU Customs Data Model (EUCDM). It is therefore following the model for Customs trans-European systems such as NCTS, AES, ICS and for Member States national customs clearance systems.

Following the principle, that the data is provided by traders to customs authorities by means of the different declarations and notifications defined in EU Customs legislation, the data requirements laid down in the simplified procedure of the super reduced data-set, as well as their formats and codes are defined in Annex B of the UCC-DA and of the UCC-IA respectively.

The EUCDM, and therefore the simplified procedure, contains the mapping of these data requirements against the WCO Data Model. The WCO-UPU postal model shall act as the data model to map the mandatory EC CDM data-elements.

The UCC-DA has been amended and a new Art 143a - *Customs declaration for low value consignments* – and a related update in Annex B - *Common data requirements for declarations, notifications and proof of the customs status of Union goods* – with a new column H7 – the Super-Reduced Dataset (SRD) has been implemented.

Art. 143a DA legally implements a new customs declaration for low value consignments. A person (economic operator, deemed supplier, end consumer) may lodge a customs declaration for release for free circulation containing the dataset referred to in Annex B / new column H7 (Super-Reduced Dataset) in respect of goods which benefit from a relief from import duty in accordance with Articles 23 to 27 of Regulation (EC) No 1186/2009 when (a) their intrinsic value does not exceed EUR 150 and (b) those goods are not subject to prohibitions and restrictions. Intrinsic Value for the purpose of Article 143a DA means the transaction price of the goods, excluding any taxes and/or charges (i.e. transport).

⁴ https://ec.europa.eu/taxation_customs/sites/taxation/files/docs/body/eucdm-intro_en.pdf

Table 1 Super-Reduced Dataset SRD, as specified in ANNEX B, Article 143a column H7 of the UCC DA

D.E. No	D.E. name	H7
1/6	Goods item number	A
1/11	Additional Procedure	A
2/1	Simplified declaration/ Previous documents	A
2/2	Additional information	C
2/3	Documents produced, certificates and authorisations, additional references	A [7]
2/4	Reference number / UCR	C
2/6	Deferred payment	B [53]
3/1	Exporter	A
3/15	Importer	A [12]
3/16	Importer identification n°	A [14]
3/17	Declarant	A [12]
3/18	Declarant identification n°	A
3/19	Representative	A [12]
3/20	Representative identification n°	A
3/21	Representative status code	A
3/40	Additional fiscal references identification n°	A [54]
4/8	Calculation of taxes – Method of payment	B [53]
4/18	Postal value -> Value	A
4/19	Postal charges -> Transport costs to the final destination	A
6/2	Supplementary units	A [55]
6/5	Gross mass (kg)	A
6/8	Description of goods	A
6/10	Number of packages	A [52]
6/14	Commodity code – Combined Nomenclature code	A
<p>Symbol description in cells:</p> <p>A: Mandatory: data required by every Member State</p> <p>B: Optional for the Member States: data that Member States may decide to waive</p> <p>C: Optional for economic operators: data which economic operators may decide to supply but which cannot be demanded by the Member States</p>		
<p>Note number description:</p> <p>[7] Member States may waive this obligation if their systems allow them to deduce this information automatically and unambiguously from information elsewhere in the declaration.</p> <p>[12] This information is mandatory only in the cases where the EORI number or a third country unique identification number recognised by the Union of the person concerned is not provided. Where the EORI number</p>		