THE DECLARANT BRIEF

ISSUE 38 | 12 November 2026 | A five-minute EU border briefing

IOSS is moving beyond EUR 150

A 2028 VAT change, electricity import guidance, a PET safeguard investigation and the 2027 tariff nomenclature.

A five-minute briefing for European importers, customs teams and trade leaders.

THE CRITICAL DEVELOPMENT

IOSS is set to cover imported goods of every value

> EU Member States reached a general approach on 9 November to remove the EUR 150 value ceiling from the VAT Import One-Stop Shop. If the Directive completes the remaining legislative steps, IOSS will cover all distance sales of imported goods, except excise goods, from 1 July 2028.

The change matters because VAT is already due on imported goods at every value, but IOSS currently stops at EUR 150. Goods above that ceiling follow a different collection route. Extending IOSS would let participating sellers collect VAT at checkout and account for it through one Member State across the full value range.

The agreement also extends IOSS to goods sold from the new customs warehouses for distance sales. Online marketplaces and platforms would be treated as deemed suppliers for the sales they facilitate. The Commission is expected to harmonise the criteria for intermediaries acting for non-EU traders.

This is not yet final law. The European Parliament must be consulted again before the Council can formally adopt the Directive. The planned application date is tied to the EU Customs Data Hub becoming operational on 1 July 2028.

What to do this week

1. Separate current checkout and VAT flows for consignments below and above EUR 150.
2. Identify which non-EU sellers use IOSS directly, through an intermediary or not at all.
3. Map the marketplace, seller and customs representative that owns VAT data for each route.
4. Test whether product value, VAT, customs duty, handling fee and delivery charges reconcile to the customer invoice.
5. Flag contracts and systems that assume IOSS is permanently limited to EUR 150.
6. Treat 1 July 2028 as a design horizon, not a current entitlement. Do not use the wider IOSS scope until the Directive is formally adopted and applicable.

The practical opportunity is a simpler checkout and VAT model. The control risk is that a seller, platform and declarant each believe another party owns the taxable value and transaction data.

Primary sources: Council agreement, 9 November 2026 · Commission explanation and next steps

THREE CHECKS TO MAKE

1. Electricity imports now have a common CCI customs approach

Status: Commission guidance published on 6 November 2026

> New guidance explains how electricity imports should be declared through Centralised Clearance for Import together with Entry in the Declarant's Records. Because electricity cannot be physically presented to customs, declaration data remain in the trader's records and a supplementary declaration follows through the CCI system.

The guidance aligns authorisation details, documentary supervision, quantity reporting and the treatment of origin, customs duty, VAT and excise. It also connects the customs process to CBAM by covering authorised declarant checks, the CBAM account number and the distinction between customs transit and electricity in transit.

Action: For one cross-border electricity flow, match the CCI and EIDR authorisations to the declaration, transmission evidence, invoice, origin position, tax treatment and CBAM account validation.

Primary source: Commission guidance on electricity imports under CCI

2. The EU has opened a safeguard investigation into PET resin chemicals

Status: Investigation opened on 6 November 2026, no safeguard duty is in force

> The investigation covers parts of the PET resin value chain, including virgin PET, recycled PET, PET glycol, terephthalic acid, mono-ethylene glycol and purified isophthalic acid. The products feed packaging, textiles, construction and advanced-material supply chains.

An investigation is not a measure. The Commission may propose provisional or definitive safeguards only if the legal conditions are met, including increased imports, serious injury and Union interest. Any measure would also require the relevant Member State support.

Action: Identify imports and contracts within the written product scope. Keep origin, supplier, quantity, price and downstream-use evidence ready, and decide who carries the cost if a future safeguard measure applies.

Primary sources: Commission investigation announcement · Notice of initiation

3. The 2027 Combined Nomenclature is ready for code mapping

Status: Published, applies from 1 January 2027

> Commission Implementing Regulation (EU) 2026/2163 contains the Combined Nomenclature that will apply from the start of 2027. The CN is the basis for import and export declarations, duty rates and intra-EU trade statistics.

Annual updates can create new codes, remove old ones or change descriptions and notes. A code that is valid in December may fail or point to a different treatment in January.

Action: Compare every frequently used 2026 CN code with the 2027 text. Update classification masters, broker instructions, origin rules, licences, trade measures and landed-cost models before the first January declaration.

Primary sources: Commission announcement · Commission Implementing Regulation (EU) 2026/2163

DEADLINE AND RISK RADAR

18 November 2026: Recycled food-contact plastic amendments apply

> Importers of in-scope recycled PET materials and articles should confirm the declaration of compliance and customs documentation needed at release for free circulation.

Commission Regulation (EU) 2026/2376

30 December 2026: EUDR reaches its first operator group

Large and medium operators and traders, plus micro and small operators already covered by the EU Timber Regulation, enter application on 30 December. Other micro and small operators follow on 30 June 2027. Test the product scope, operator role, geolocation, legality evidence, risk assessment and due diligence statement using a real shipment.

Commission EUDR implementation page

1 January 2027: The 2027 CN applies

Broker and enterprise-resource-planning code tables need to change before the first declaration of the year. Do not rely on a 2026 code simply because the product has not changed.

2027 Combined Nomenclature

Sanctions and methane watch

The Council's 10 November statement concerns third-country alignment with the existing Transnistria restrictive-measures regime. It is not a new EU listing on that date. Separately, the Council agreed a negotiating position to postpone methane-monitoring obligations for imported crude oil, natural gas and coal by one year. Neither item should be treated as a new customs prohibition or final amended methane deadline without checking the adopted legal act.

Council sanctions alignment statement · Council methane negotiating position

WORTH READING ELSEWHERE

The following pieces are practitioner commentary, not primary legal sources. Check their claims against the regulation and current Commission guidance.

- Europe's E-Commerce Reset: The End of the EUR 150 Customs Threshold, Besim Verdi Abdullai on Medium. A commercial view of how customs costs and product data change cross-border e-commerce economics. It predates the 9 November IOSS agreement.

- US-EU CBAM: USTR Asks Whether to Act; Comments Due Nov. 9, Moore on International Trade Law on Substack. Careful legal commentary on the US evidence-gathering process around CBAM and possible downstream expansion. The comment deadline has passed.
- An Introduction to the EU Deforestation Regulation, Oliver Cupit on EUDR Unpacked. A practical orientation for teams that need to turn the 30 December deadline into a due diligence system.

ONE QUESTION FOR YOUR CUSTOMS FILE

Can you reconcile VAT, customs value, duty, handling fee and product data for the same order above and below EUR 150?

> If the answer changes because the order crosses one threshold, document the legal reason and the responsible party. Threshold logic hidden inside a checkout or broker rule is difficult to audit and easy to leave behind when the law changes.

Check one declaration free with The Declarant

ABOUT THE DECLARANT

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