



**RÉPUBLIQUE
FRANÇAISE**

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**Direction générale des douanes et
droits indirects**

Montreuil, 18 July 2023

Notice to economic operators

Re: Clearance procedures for import of documents in Delta H7, Delta G, Delta X and later Delta I/E [**SUPERSEDES Notice 230031 of 24 February 2023**]

Enc.: Specimen trade descriptions and customs treatment applicable

This notice supersedes Notice 230031 of 24 February 2023; it amends and clarifies the scope of the requirement to make an electronic customs import declaration for letters and documents.

Until 1 July 2021, letters and documents could be declared in France on the basis of Article 141, paragraph 5, of Delegated Regulation (EU) 2015/2446 through a declaration for "low-value consignments" (EVN, with a reduced dataset) in Delta X Import, for goods not exceeding €22. Since 1 July 2021 and the entry into force of the VAT e-commerce package, this procedure no longer exists.

Consequently, the classification and customs treatment of letters and documents have been the subject of discussion between the European Commission and Member States with the aim of deciding whether letters and documents should be considered items of correspondence as defined in Article 1(26) of the above-mentioned delegated regulation.¹

¹ "Items of correspondence" means letters, postcards, braille letters and printed matter not liable to import or export duty.

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The customs guidance on import and export of low-value consignments² has been updated with a section on items of correspondence, pending revision of the Union Customs Code.

The European Commission now makes a distinction between **items of correspondence** and **goods contained in items of correspondence**, that is, in an envelope.

Thus, for the purposes of **risk analysis** and **VAT collection**, the European Commission allows Member States to consider some items to be goods contained in an envelope rather than items of correspondence.

The implications of the customs guidance on import and export of low-value consignments and the above-mentioned delegated regulation are the following, depending on the classification adopted:

- For an **item of correspondence**: its entry into the customs territory of the Union takes the place of a declaration for release for free circulation;³
- For **goods contained in an item of correspondence**: an **entry summary declaration** together with an **electronic customs declaration** must be lodged for release for free circulation.

This being so, the customs treatment applying to letters and documents is now as follows:

Items of correspondence	Other printed matter
<p>These are letters, braille letters and postcards, with or without commercial value.</p> <p>They shall be deemed to be declared for release for free circulation by their entry into the customs territory of the Union.</p>	<p>A distinction must be made between:</p> <p>1. Printed matter and equivalent documents with a commercial value:</p> <p>These are goods. As such, for the purposes of taxation, these consignments require clearance and pre-clearance declaration. It is up to the trader to use the customs declaration to request any tax or duty exemptions applicable, where appropriate.</p> <p>2. Printed matter and equivalent documents with no commercial value:</p> <p>These consignments are considered to be goods for the purposes of risk analysis and targeting.</p> <p>As such, they require clearance and pre-clearance declaration.</p>

The **distinction** between items of correspondence deemed to be declared for release for free circulation by their entry into the customs territory of the Union and consignments requiring declaration must be drawn by traders on the basis of the **goods' trade description**,⁴ after any cross-checking with other data elements, depending on how a trader operates.

² https://taxation-customs.ec.europa.eu/customs-4/union-customs-code/ucc-guidance-documents_en: "Import and Export of Low Value Consignments".

³ Delegated Regulation (EU) 2015/2446, Article 141, paragraph 2.

⁴ In SAD Box 44 in Delta G and Delta X / Data Element 18 05 000 000 in Delta H7 and Delta I.

Thus for any consignments **not containing the terms:**

- **lettre(s) / letter(s)**
- **cécogramme(s) / braille letter(s)**
- **carte(s) postale(s) / postcard(s)**

it is necessary to make an **electronic customs declaration.**

For information purposes you will find in the appendix to this notice a table showing specimen trade descriptions together with the customs treatment applicable. This table is not exhaustive.

In the specific case of **printed matter and equivalent documents with no commercial value that have to be declared electronically**, the **0097 CANA (national additional code)** must be entered in the customs import declaration to ensure that no VAT is due. This CANA code can be requested with the C07 additional procedure code.

This declaration requirement involves some new steps and the need to adjust practices, particularly regarding transmission of importer identification (EORI number)⁵ and the EU VAT number of the person liable for payment of import VAT.⁶

Please note:

- The EORI number, a unique identification number assigned to a trader engaged in business covered by customs legislation, must be entered in the customs declaration for all import operations carried out by the trader;
- Since 1 January 2022, any person liable for payment of VAT must be identified in the customs import declaration, whether a taxable person registered for VAT in France or a non-taxable person not registered for VAT in France.

Consequently, in order not to delay customs clearance, traders have been granted a transitional period during which they have the option of:

- not entering the importer's EORI number if it is not available to them at the time of clearance and steps taken to obtain it have been unsuccessful;
 - not entering the EU VAT number of the person liable for payment of import VAT if they do not have it at the time of clearance and steps taken to obtain it have been unsuccessful.
- During the transitional period, traders are allowed to enter G0008 as additional information.⁷

This period is meant to enable traders engaged in clearance transactions, firstly, to update their customer databases and, secondly, to inform their customers⁸ that they now have to provide these two data elements for printed matter and equivalent documents with no commercial value, for which an electronic declaration is now required pursuant to this notice.

The transitional period will end on 31 December 2023.

Any difficulties in applying this notice, which is effective immediately, should be brought to the attention of your **Business Consultancy Unit (Pôle d'action économique)**. In the event of

⁵ In SAD Box 8 "Consignee" in Delta G and Delta X / Data Element 13 04 017 000 in Delta H7 and Delta I.

⁶ In SAD Box 44 in Delta G and Delta X after document code 1008 / Data Element 13 16 034 000 in Delta H7 and Delta I after additional fiscal reference FR7 (Data Element 13 16 000 000).

⁷ In SAD Box 44 in Delta G and Delta X / Data Element 12 02 000 000 in Delta H7 and Delta I.

⁸ Importers and exporters.

technical problems, traders should request online assistance using the OLGA online support tool.

Head of Office,

Michel Baron

Appendix
Specimen trade descriptions and customs treatment applicable

Trade description ⁹	Customs treatment	
	Clearance and pre-clearance declaration required	Clearance and pre-clearance declaration not required
DOCUMENT, DOCUMENTS, DOCUMENTATION, DOC, DOCS	X	
CONTRACT(S), CONTRAT(S)	X	
BUSINESS CARDS	X	
PASSPORT(S)	X	
LETTER(S)		X
CORRESPONDENCE		X
GREETING CARD		X

⁹ In SAD Box 44 in Delta G and Delta X / Data Element 18 05 000 000 in Delta H7 and Delta I; data element available to trader at time of clearance, after any cross-checking with other data elements, depending on how a trader operates.