

Dear Talip,

Thank you for your kind interest for the implementation of the new VAT e-commerce rules and your arrangements to ensure that Turkish suppliers and e-commerce value chain actors are also well prepared for the upcoming changes. Please accept our apologies for the belated reply.

Concerning your question on the importation of commercial samples, I would like to inform you about the following two options.

1. **Commercial samples can be imported into the EU subject to customs duty relief** (in accordance with Article 86 of Council Regulation (EC) 1186/2009) and **VAT exemption** (in accordance with Article 63 of Council Directive 2009/132/EC) under the conditions defined in those Articles.

Such conditions are identical for the customs duty relief and the VAT exemption purposes and are cumulative as follows:

- (i) The samples must be of "negligible value";
- (ii) they can only be used in view of soliciting orders;
- (iii) the soliciting of orders must be with a view of importing in the European Union the kind of goods that these samples represent.

If the samples meet the above conditions, they qualify for customs duty and VAT exemption. However, in this situation, the UCC does not provide for the possibility to benefit from a facilitated customs clearance such as an oral declaration or declaration by any other act for the release for free circulation, but a formal, electronic customs declaration has to be submitted in respect of the goods.

2. The other possibility is to **import the commercial samples subject to customs duty relief** in accordance with Article 23 of Council Regulation (EC) 1186/2009, provided that all the respective conditions are fulfilled (e.g. direct dispatch, total intrinsic value of the consignment does not exceed 150€), including the conditions provided for in Article 24 of the same Regulation. Nevertheless, in that case the **goods must be subject to VAT payment** (until 30 June, the goods can still benefit from the VAT exemption if their value does not exceed EUR 10/22).

In this situation, the goods can be declared by a specific customs declaration for low value consignments provided for in Article 143a of the UCC Delegated Act, that contains three times less data than a standard customs declaration under the conditions provided for in that Article. Should the samples arrive as postal consignments, until 1 October, they may also be declared for release for free circulation by any other act, on the basis of the CN22/CN23 forms.

Regarding the above options, it is important to highlight that the term "negligible value" is only defined in the context of Article 23 of Council Regulation (EC) 1186/2009, but not for Article 86 (i.e. for the duty relief rules of commercial samples). Customs authorities must therefore ascertain, on a case by case basis and in relation to the type of goods concerned, if the value of the goods imported as samples for trade promotion purposes is to be considered as "negligible".

Kind regards,

Agnes

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