On 1 July 2021, with the entry into force of the VAT E-commerce Package, the value added tax (VAT) exemption at importation of small consignments up to 22 EUR was abolished. Consequently, Articles 23 and 24 of Directive 2009/132/EC, which contained the previous VAT exemptions for low value consignments, were deleted with effect from 1 July 2021.

This legislative change, however, did not change the customs rules on ‘returned goods’. These are defined as goods which, having originally been exported as EU goods from the customs territory of the EU, are returned to that territory within a period of three years, in the same state in which they were exported and are declared for release for free circulation (Article 203 (1) and (5) Union Customs Code).

For such goods, the person concerned can apply for a relief from import duty according to Article 203 (1) Union Customs Code, with the consequence that no customs duties will be charged.

The same exemption applies regarding the VAT in accordance with the conditions of Article 143(1) (e) of the VAT Directive (Directive 2006/112/EC), namely, that the re-importation is done by the person who exported the goods, the goods are in the same state in which they were exported and that the goods are exempt from customs duties.

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1 Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods, OJ L 292, 10.11.2009, p. 5.
