

Important information for road carriers and other actors in the supply chain transporting cargo from China for Amazon and other distance selling platforms

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Why do customs authorities ask for data on goods that are being transported from China to the European Union or moved into its customs territory for further sale on Amazon and other distance selling platforms?

Customs authorities shall take measures aimed at protecting the Union against unfair and illegal trade, at ensuring the safety of Union citizens, at preventing infringements of intellectual property rights.[\[1\]](#)

Customs controls shall be mainly based on risk analysis and on the basis of criteria defined at national and Union level. Electronic data systems are used to identify and assess risks.[\[2\]](#) Automated risk analysis can be carried out if the customs has at its disposal all the necessary and electronically submitted data on the goods and their recipients.

Automated risk analysis and control decisions taken by customs authorities are based on declaration data and factual information about goods and transportation.

It is therefore important to ensure that accurate data are included in the customs declaration.

It should be noted that the provision of accurate data in customs and summary declarations has a direct impact on the performance of the necessary customs control operations and significantly reduces the time for carrying out border crossing formalities.

Do goods destined for Amazon and other distance selling platforms also require an import summary declaration?

All goods brought into the customs territory of the Union must be presented in the entry summary declaration[\[3\]](#)

What kind of information is required in the transit declaration concerning the buyer of the goods if the transit declaration is also an entry summary declaration?

Where the transit declaration is also used as an entry summary declaration, the transit declaration shall contain mandatory particulars of the "Buyer" of the goods and its "Identification Number". These data are indicated in the data field "Consignee" and its "Identification number" on the transit declaration. [\[4\]](#) This also applies in cases, where the owner of the goods for distance selling transactions is a trader or a natural person who has received an EORI number.

Should the documents accompanying the transit declaration must identify the identification numbers of the buyers of the goods, which are indicated on the packing boxes?

Yes, these identification numbers should be provided to make it easier to find the boxes during physical checks and to avoid additional delays to the truck.

What if consignors in China refuse to provide information about the consignees who will sell on Amazon, etc.?

Taking into account the exceptional situation which has arisen at the customs control points of the eastern border of the Republic of Latvia for the operators of such transports, as well as the compensatory mechanisms for ensuring customs supervision under the exceptional arrangements, it is permissible that until 10 January 2025, only the logistics centre (EORI number, name) which receives goods from China for onward trade in the European Union is indicated as the consignee of the goods in the transit declaration, which is also the entry summary declaration. This exception also applies to such transports of goods which are moved within the customs territory of the Union to a third country (e.g., for a UK logistics centre – identification number, name).

Please note that, in order to obtain all the data and documents necessary for the completion of customs formalities, additional time is required, therefore, before starting the transportation (acceptance of the goods for transportation in the territory of China), the carrier must receive them in a timely manner from the consignor (distance selling platform).

We invite economic operators (carriers, economic operators providing services for the completion of customs formalities), for the purposes of optimizing the organizational processes of companies and facilitate faster execution of customs formalities, to take advantage of the programmatic interface of EMDAS for the submission of customs and summary declarations [\[5\]](#) (use the *system to system* solution for the submission of data on goods by the distance selling platform).

What is the declaration procedure applicable to goods purchased by individuals on Temu, AliExpress and other Chinese distance selling platforms under the special VAT payment regime (Import One Stop Shop (IOSS))?

For goods from China that have already been sold under the IOSS regime, there is no provision for a reduced dataset for transit declarations and entry summary declarations. Declarations shall be made under the general terms precisely identifying the natural persons who have acquired the goods. It is not necessary to provide data of the identification number for natural persons.

The above-mentioned also applies to such transports moved within the customs territory of the Union to a third country (e.g., Great Britain).

[\[1\]](#) Articles 3 and 134(1) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (hereinafter referred to as the UCC).

[\[2\]](#) Article 46(2) of the UCC.

[\[3\]](#) Article 127(1) and (5) of the UCC.

[\[4\]](#) Annex B to Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code, entry summary declaration for road transport.

[5] *Electronic Customs Data Processing System (TCS2)* <https://www.vid.gov.lv/lv/ka-lietot-emdas#programmiskas-saskarnes-lietotaja-rokasgramata>

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