

ICS 03.240; 35.240.69

English Version

## Requirements to connect, access, participate and further develop open global networks and systems, for postal operators and the wider postal sector players

Services Postaux - Exigences pour se connecter, accéder, participer et développer davantage les réseaux et systèmes mondiaux ouverts, pour les opérateurs postaux et les acteurs du secteur postal au sens large

Anforderungen an die Verbindung, den Zugang, die Teilnahme und die Weiterentwicklung offener globaler Netzwerke und Systeme, für Postbetreiber und die Akteure des Postsektors im weiteren Sinne

This Technical Report was approved by CEN on 9 November 2020. It has been drawn up by the Technical Committee CEN/TC 331.

CEN members are the national standards bodies of Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Republic of North Macedonia, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey and United Kingdom.



EUROPEAN COMMITTEE FOR STANDARDIZATION  
COMITÉ EUROPÉEN DE NORMALISATION  
EUROPÄISCHES KOMITEE FÜR NORMUNG

CEN-CENELEC Management Centre: Rue de la Science 23, B-1040 Brussels

## Contents

Page

European foreword .....	4
Introduction .....	5
1 Scope.....	6
2 Normative references.....	6
3 Terms and definitions .....	7
4 Process Overview for electronic advanced data.....	8
4.1 General.....	8
4.2 Stakeholders and Information Exchanges .....	9
4.3 Semantic Process Overview (IOSS Scenario) .....	10
4.3.1 General.....	10
4.3.2 Order and invoice information .....	10
4.3.3 Shipment handover to origin carrier.....	12
4.3.4 Shipping notification I.....	12
4.3.5 Shipping notification II .....	13
4.3.6 Customs confirmation I.....	14
4.3.7 Customs confirmation II.....	14
4.3.8 Despatch information I.....	14
4.3.9 Despatch Information II .....	14
4.3.10 Cross-border transport instruction .....	15
4.3.11 Consignment information.....	15
4.4 Semantic Process Overview (DDP) .....	16
4.4.1 General.....	16
4.4.2 Order and invoice information .....	16
4.4.3 Shipment handover to origin carrier.....	18
4.4.4 Shipping notification I.....	18
4.4.5 Shipping notification II .....	19
4.4.6 Customs confirmation I.....	19
4.4.7 Customs confirmation II.....	20
4.4.8 Despatch information I.....	20
4.4.9 Despatch information II.....	20
4.4.10 Cross-Border transport instruction .....	21
4.4.11 Consignment information.....	21
4.5 Semantic Process Overview (DAP) .....	21
4.5.1 General.....	21
4.5.2 Order and invoice information .....	22
4.5.3 Shipment handover to origin carrier.....	24
4.5.4 Shipping notification I.....	24
4.5.5 Shipping notification II .....	25
4.5.6 Customs confirmation I.....	26
4.5.7 Customs confirmation II.....	26
4.5.8 Despatch information I.....	26
4.5.9 Despatch information II.....	26
4.5.10 Cross-Border transport instruction .....	27

4.5.11	Consignment information.....	27
5	Linking electronic advance data to financial flows .....	28
5.1	IOSS scenario (using Import One Stop Shop).....	28
5.2	DDP scenario (not using the Import One Stop Shop).....	31
5.3	DAP scenario (not using the Import One Stop Shop).....	33
5.4	Special arrangement.....	35
5.5	Enhanced DAP scenario.....	36
Annex A (informative)	2021 - No physical cross-border delivery without electronic advanced data (EAD), Clause title.....	37
Annex B (informative)	EU VAT IOSS ID number .....	41
Annex C (informative)	How do the data flows connect? .....	44
Annex D (informative)	Parcel identification.....	50
Bibliography	.....	53

## European foreword

This document (CEN/TR 17535:2020) has been prepared by Technical Committee CEN/TC 331 "Postal Services", the secretariat of which is held by NEN.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. CEN shall not be held responsible for identifying any or all such patent rights.

This document shall give guidance on how to implement electronic advance data (EAD) for VAT, customs and the increased security requirements for commercial postal items, including economic operators.

The development has been funded by the European Commission in Project Team C (PTC, under CEN/TC331 WG2). This TR is in line with legislation and implementing acts adopted in December 2017 and published 29 December 2017, the so called "EU VAT Ecommerce Package" (OJ L 348 of 29.12.2017 – Council Directive [EU] 2017/2455; Council Regulation [EU] 2017/2454; Council Implementing Regulation [EU] 2017/2459).

## Introduction

CEN has been requested by the European Commission in its standardization request M/548, to develop European standards/other deliverables or, where necessary, to revise existing standards. The goal is to be compliant to security and customs requirements for electronic advanced data and to promote interoperability of parcel-delivery operations. This way we contribute to promoting the creation of a Digital Single Market for the European Union.

This mandated work item (M/548) is closely related to the development of electronic advanced data (EAD) in postal operations compliant to security and customs requirements, as its aim is to develop technical and message specifications for the implementation of EAD, both, upstream of the postal value chain, integrated into the senders (deemed supplier's) applications, so that EAD can be sent prior to any physical border crossing for commercial postal items, and data receiving applications of customs / tax authorities at the country of destination. This work is closely related to the current EU VAT Ecommerce package, put into force in December 2017, and will be mandatory 1 January 2021.

The deliverable shall give guidance on how to apply EAD, so that transport Identification, transaction Identification and tax related identification numbers can be used, both in the closed environment of the designed postal operators (UPU Network) and non-designated private postal operators.

## 1 Scope

The current and future infrastructure to satisfy the changing needs of citizens in the EU will grant access to wider postal stakeholders, including customers, postal suppliers, supply chain service providers, (i.e. customs, fiscal authorities collecting VAT and related duties, transport providers like airlines or rail road and other transport mode operators, non-profit organisations supporting supply chain traceability, etc.) non-designated economic postal operators (Courier-, Express-, and Parcel delivery operators) that use, or may wish to use products, services and solutions currently restricted to designated operators.

This document aims at the provision of a Single Digital Market in Europe is at the focus within CEN, in particular:

- maintaining the integrity and independence of the European and worldwide delivery network
- no unfair advantage to any group or individual player, and thereby providing a level playing field
- clear delineation of the responsibilities and roles of all entities involved
- transparent management, control and integration of the postal supply chain as legally described in EU legislation (EU Regulation 2018/644 on cross-border parcel delivery services)
- reciprocity of interconnection with other stakeholder networks, as applicable
- proper security mechanisms in place to ensure data protection and privacy

to provide the necessary implementation guidance of EAD for fiscal duties (VAT et al.), customs and transport security.

The current MoU between the UPU and CEN offers the foundation to convert UPU specifications only applicable to designated postal operators into open CEN specifications. The creation of a digital single market has significant implications on cross border commerce and related delivery of merchandise.

This document provides the necessary implementation guidance. It is based on be the technical report “Postal Services — Electronic advanced data (EAD) in postal operations compliant to security and customs requirements”.

The document is based on the semantic mapping description of information on the characteristics or attributes of Low Value Consignments (LVC) which parties in the digital commercial value chain across-borders are called upon to handle, compliant to the EU VAT Ecommerce Package as well as the UPU-WCO customs model. It gives guidance by defining the use of unique transport identifiers, unique transaction identifiers and the IOSS VAT Identification number.

## 2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

CEN/TS 17073, *Postal services - Interfaces for cross border parcels*

ISO/IEC 15459-1, *Information technology — Automatic identification and data capture techniques — Unique identification — Part 1: Individual transport units*

ISO/IEC 15459-6, *Information technology — Automatic identification and data capture techniques — Unique identification — Part 6: Groupings*

M33, *ITMATT V1 – Electronic communication of item*

S8, *Postal dispatch identifier*

S9, *Postal receptacle identifier*

S10, *Identification of postal items – 13-character identifier*

S26, *Licence plates for parcels*

S31, *UPU issuing agency – Assignment of issuer codes*

S32, *Postal Consignments*

### 3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

ISO and IEC maintain terminological databases for use in standardization at the following addresses:

- IEC Electropedia: available at <http://www.electropedia.org/>
- ISO Online browsing platform: available at <http://www.iso.org/obp>

#### 3.1

##### **Delivered at Place (DAP)**

incoterm, where the seller is responsible for arranging carriage and for delivering the goods and the buyer is responsible for import clearance and any applicable local taxes or import duties

Note 1 to entry: This rule can often be used to replace the Incoterms 2000 rule Delivered Duty Unpaid (DDU)

#### 3.2

##### **Delivery Duty Paid (DDP)**

incoterm where the seller is responsible for arranging carriage and delivering the goods at the named place, cleared for import and all applicable taxes and duties paid

Note 1 to entry: This rule places the maximum obligation on the seller and is the only rule that requires the seller to take responsibility for import clearance and payment of taxes and/or import duty.

#### 3.3

##### **DESADV**

message specifying details for goods despatched or ready for despatch under agreed conditions

Note 1 to entry: DESADV stands for DESpatch ADVice message

#### 3.4

##### **document**

letter-post, parcel-post, express or courier item consisting of any piece of written, drawn, printed or digital information, excluding objects of merchandise

#### 3.5

##### **good**

letter-post, parcel-post, express or courier item consisting of any tangible and movable object other than money, including objects of merchandise, which does not fall under the definition of “document”