

What is the Intrinsic value?

<= 150 EUR

N

Normal HV clearance

What is the Nature of Transaction?

Sale B2C

Sale B2B

C2C

Samples or Return

IOSS number present?

N

Fulfiller? Tax number known?

N

P&R / Excise goods?

Y

P&R / Excise goods?

Y

P&R / Excise goods?

Y

IOSS

Standard Declaration

IOSS

Special Arrangement

Standard Declaration

H7 (F48)

H1

H7 (F48)

H1

- Value based criteria
- Transaction based criteria
- Commodity based criteria