

INFORMATION NOTE - CUSTOMS



IMPLEMENTATION OF THE NEW H1 IMPORT SYSTEM - THE END OF THE SINGLE ADMINISTRATIVE DOCUMENT (SAD)

The customs administrations of the European Union, in line with the modernization promoted by the Union Customs Code (hereinafter, UCC), have launched a profound digital transformation in the management of foreign trade operations.

After more than three decades of validity, the Single Administrative Document (hereinafter, SAD) is no longer used as a valid instrument for import declarations.

Since **14 October 2025**, its use has been definitively replaced by the new **H1 import system**, which has become **mandatory** for all import declarations filed within the customs territory of the European Union.

However, each Member State is competent to define its technical rules for implementing the system. It should be noted that in Spain, **from the date of entry into force of the H1 import system, it will not be possible to use the previous SAD** for the submission of import declarations.

This change marks the end of the transitional period that began in June 2024, during which the H1 system coexisted with classic UDL. This coexistence allowed economic operators, customs agents and national authorities to progressively adapt their systems and procedures to new technological and regulatory requirements.

However, currently, **the H1 system is the only option for the submission of import declarations**, leaving the traditional model based on the SAD obsolete.

The new H1 system is an electronic model for data exchange, which replaces the rigid structure of the SAD, previously based on predefined boxes, with XML-formatted messages in which information is organized into standardized data blocks, distributed across three levels, as follows:

1. Declaration header (D)

The header data is unique to a declaration and includes data relating to the importer, exporter and declarant, as well as certain new fields, including those relating to the authorisation, its type and its reference number.

2. Goods Shipment (GS)

This subheading groups together all the information relating to the goods included in a customs declaration, whether of the standard or simplified. In the case of a supplementary declaration, this level covers all the goods included in one of the main declarations mentioned above. The information contained at this level applies to each of the items in return.

3. Goods Item (SI)

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This data group contains all the detailed information for a single item within the shipment of the goods.

This system responds to the need to achieve greater traceability, interoperability and automation of customs procedures, reinforcing both operational efficiency and risk management and control mechanisms.

The new H1 import system not only pursues the digitization of declarations but also introduces a conceptual transformation in the processing of customs information.

Each declaration becomes a dynamic data stream that can be supplemented, modified or rectified electronically, depending on the evolution of the business operation.

Among the main novelties, the possibility of submitting **incomplete pre-declarations (PDI) stands out**, which allows the information to be anticipated before the physical arrival of the goods, even obtaining a reference number (MRN) prior to their entry.

The system also provides for **European Centralised Clearance for Import (CCI)**, which makes it possible for a company established in one Member State to manage its imports in another State other than the one in which the goods physically arrive, therefore promoting greater integration and coordination among European customs administrations.

Among the changes is **the new way of recording the data previously included in box 44**, which contained a wide variety of documents and information.

Under the new H1 system, some of these must now be declared in different fields or levels and indicated by the established codes, followed by their identification number or other specific references.

These codes apply to national documents, certificates and authorizations supporting the declaration, as well as to additional references, transport documents, relevant authorizations and, where applicable, the VAT identification number.

The operation of the H1 system is subject to a much more rigorous level of control and data validation.

The messages transmitted by the operators are automatically checked against the relevant European databases (EORI, TARIC, electronic certifications, licenses, among others), which ensures the consistency and accuracy of the information declared.

Consequently, when the data or information submitted is incorrect or inconsistent, the submission will be automatically rejected by the system.

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This will, in consequence, reinforce the legal certainty and traceability of operations, reduce the risk of errors, duplication or divergence in data coding.

From an operational point of view, the change involves a **comprehensive review of the internal IT systems** of companies and entities that operate with foreign trade.

Current ERP systems, logistics modules and customs management programs must be able to generate and transmit the structured messages required by the new model. Close coordination with customs representatives and customs agents **is** also required to ensure technical compatibility between the Administration's systems and platforms.

During the first months of application, an increase in technical requirements and greater investment effort by operators is anticipated for updating IT infrastructures and training technical and administrative staff.

However, once the new system is consolidated, a **significant reduction in processing times**, an improvement in data quality and greater automation of control and validation processes are expected.

In the medium and long term, the H1 system will bring **substantial structural advantages**, by increasing agility and security in customs

clearances, improving interoperability between Member States' authorities, allowing the integration of the different customs regimes into a single platform and promoting the automation of document controls, which will result in more efficient error detection and greater efficiency in audits.

As part of the digital transformation that accompanies the implementation of the H1 system, the Spanish Tax Agency has enabled the "Inbox" mechanism of the Import System, a tool that allows operators to automatically receive information on the status of their imports within the H1 system.

Once registered, the operators will be able to access notifications and updates relating to their declarations in real time, without the need to manually consult AEAT's electronic headquarters or use the web query service on a large scale. This new consultation system optimizes the flow of information, reduces the operational burden, and ensures direct, secure, and traceable communication between the customs system and the economic operator.

It is recommended that all operators who manage import declarations subscribe to the "Inbox" system, as it allows them to maintain effective control of shipments and the processing status of each operation.

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To conclude, the entry into force of the H1 system on **14th October 2025** marks the culmination of a transition process toward a completely electronic and secure customs environment, in which data quality becomes an essential element for ensuring regulatory compliance and operational efficiency.

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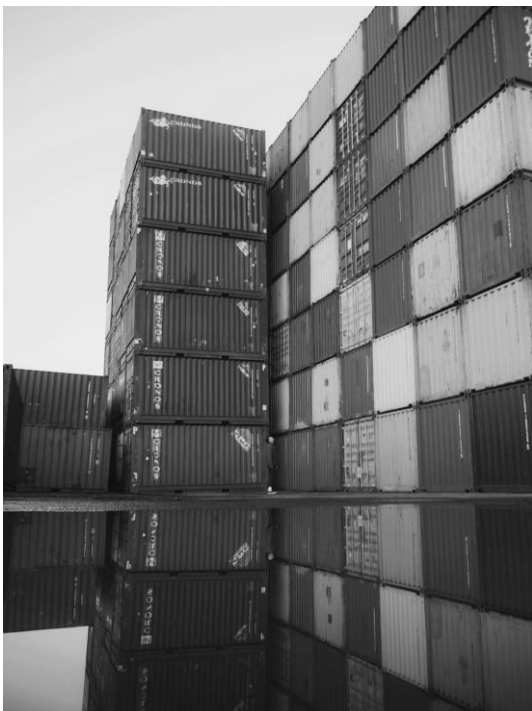
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