



Changes to the customs declaration of imports with the H1 system

Tax Alert



October 2025

kpmgabogados.es
kpmg.es

Changes to the customs declaration of imports with the H1 system

Entry into force of the H1 system for the electronic declaration of imports replacing the “SAD”.

H1 is the new electronic system for declaring imports, which replaces the traditional **SAD (Single Administrative Document)** under the **Union Customs Code (UCC)**.

The **H1** system entered into force in Spain on 14 October 2025. As of that date, all imports must be declared using the H1 system.

Aims of the H1 system

H1 seeks to align procedures with European standards and improve traceability, interoperability and efficiency in customs operations.

Instead of the box-based SAD system, H1 relies on a structured data model (header, sub-header, items) and standardised electronic messages. It also includes options such as preliminary declarations (when the goods are not yet in customs) and centralised clearance for import (CCI) to facilitate cross-border operations.

Implementation timeline

The new H1 system became mandatory in Spain on 14 October 2025, whereupon the preUCC/SAD system ceased to accept new declarations. Imports can now only be declared using the new H1 system. However, it should be noted that since 25 June 2024, the two systems have coexisted, with certain types of declarations moving to the H1 testing and production environment.

Since then, the two systems (SAD and H1) have operated alongside each other to allow for a gradual transition.

Implications of H1

The new H1 system will be relevant when exercising the right to deduct input VAT, as it is this H1 declaration that has replaced the SAD as the document to be used to evidence the right to deduct input VAT on imports.

This change with respect to customs imports must also be taken into account with a view to correct reporting for tax purposes, including, inter alia, correctly declaring customs documents within the **Immediate Supply of Information (SII) system**.

Recommendations for importers and self-filing operators

In light of this technical change to the filing of customs import declarations, KPMG recommends that importers operating through customs representatives ensure that their agents have adapted to the H1 system now in force.

Operators who file their own declarations without the intervention of a customs representative (self-filing operators) must have adapted their applications to the new H1 system and ensured its implementation as of 14 October.

The H1 system is a direct obligation under customs legislation and, as such, also has implications for other tax areas such as the SII, as importers will have to adapt their import information to H1 data.

Contacts

Juan José Blanco
Partner
KPMG Abogados
Tel.: 91 456 34 61
jblanco@kpmg.es

Manuel Gil Perez-Carro
Director
KPMG Abogados
Tel. 606 944 309
manuelgil@kpmg.es

Natalia Pastor
Partner
KPMG Abogados
Tel.: 91 456 34 92
npastor@kpmg.es

Miguel Ferrández
Partner
KPMG Abogados
Tel.: 91 456 59 99
mferrandez@kpmg.es

Maite Vilardebó
Partner
KPMG Abogados
Tel.: 93 253 29 62
mvilardebo@kpmg.es

KPMG offices in Spain

A Coruña

Calle de la Fama, 1
15001 A Coruña
Tel.: 981 21 82 41
Fax: 981 20 02 03

Alicante

Muelle de Levante, 8
Planta Alta
03001 Alicante
Tel.: 965 92 07 22
Fax: 965 22 75 00

Barcelona

Torre Realia
Plaça de Europa, 41
08908 L'Hospitalet de Llobregat
Barcelona
Tel.: 932 53 29 00
Fax: 932 80 49 16

Bilbao

Torre Iberdrola
Plaza Euskadi, 5
48009 Bilbao
Tel.: 944 79 73 00
Fax: 944 15 29 67

Girona

Edifici Sèquia
Sèquia, 11
17001 Girona
Tel.: 972 22 01 20
Fax: 972 22 22 45

Las Palmas de Gran Canaria

Bravo Murillo, 22
35003 Las Palmas de Gran Canaria
Tel.: 928 32 32 38
Fax: 928 31 91 92

Madrid

Torre de Cristal
Paseo de la Castellana, 259 C
28046 Madrid
Tel.: 91 456 34 00
Fax: 91 456 59 39

Malaga

Marqués de Larios, 3
29005 Málaga
Tel.: 952 61 14 60
Fax: 952 30 53 42

Oviedo

Ventura Rodríguez, 2
33004 Oviedo
Tel.: 985 27 69 28
Fax: 985 27 49 54

Palma de Mallorca

Edificio Reina Constanza
Calle de Porto Pi, 8
07015 Palma de Mallorca
Tel.: 971 72 16 01
Fax: 971 72 58 09

Pamplona

Edificio Iruña Park
Arcadio M. Larraona, 1
31008 Pamplona
Tel.: 948 17 14 08
Fax: 948 17 35 31

San Sebastián

Avenida de la Libertad, 17-19
20004 San Sebastián
Tel.: 943 42 22 50
Fax: 943 42 42 62

Seville

Avda. de la Palmera, 28
41012 Sevilla
Tel.: 954 93 46 46
Fax: 954 64 70 78

Valencia

Edificio Mapfre
Paseo de la Alameda, 35, planta 2
46023 Valencia
Tel.: 963 53 40 92
Fax: 963 51 27 29

Vigo

Plaza Compostela, 20
36201, Vigo
Tel.: 986 22 85 05
Fax: 986 43 85 65

Zaragoza

Centro Empresarial de Aragón
Avda. Gómez Laguna, 25
50009 Zaragoza
Tel.: 976 45 81 33
Fax: 976 75 48 96