

# Changes to the customs declaration of imports with the H1 system

**Tax Alert**



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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.

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