

CUSTOMS COMPLIANCE & RISK MANAGEMENT

JOURNAL FOR PRACTITIONERS IN EUROPE

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EU law news March 2024

EU law news February 2024

CJEU on the fairness of penalties for customs infringements in the EU

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Editorial

Dear Reader,

Although CCRM is focused on Europe, trade is global, as are the many customs-related issues and challenges. Accordingly, we have established an international CCRM editorial board with editors currently from Europe, Asia and America. In each issue, an editor provides you with an overview of the issue or a focus on a relevant topic of current heightened interest.

Sustainability issues are currently a source of major concern facing the international trading community. However, as the former Executive Director of Laboratories and Scientific Services for the United States Customs and Border Protection (CBP) and currently the Chief Technology Officer of Global Security and Innovative Strategies (GSIS) I dealt with these issues as a CBP Executive and continue to deal with them with GSIS. Therefore, I would like to offer you my comments relating to **Handling Customs Requirements Relying On "Deep Origin"**.

As we can see in the present issue of CCRM and in past issues of this publication national legislatures are asking their Customs Administrations to enforce statutes that require in depth knowledge of the countries of origin manufacturing, transportation, and storage processes. Specifically, statutes enacted or being considered for enactment in the United States and the European Union regarding Deforestation, Forced Labor and the Carbon Border Adjustment Mechanism (CBAM) are requiring their Customs Administrations to consider all of these processes that are accomplished in the country of origin from raw material to finished product in the process of determining admissibility. Whether determining these processes from cotton boll to finished pair of trousers or the thousands of parts that are needed to manufacture an automobile or refrigerator every component, no matter how small, must have its supply chain confirmed for these statutes. The exigent circumstances surrounding the acquisition of these multiples of supply chain information make acquiring the necessary information either exceedingly difficult or impossible.

Apparently, while the legislators did not realize or care about the difficulties that their legislation has caused, Customs Administrations have conceded that they will be unable to enforce the legislation in the way that they are accustomed. To give an example of the difficulty of enforcing the statutes one must consider the importation of a polyester or nylon piece of wearing apparel. The earliest precursors of nylon and polyester are hydrocarbons that come out of the ground in the form either of crude petroleum or natural gas. To develop a supply chain of the finished products from crude petroleum to a nylon shirt that will satisfy Customs Administrations the importer must be able to substantiate the flow of product through multiple pipelines, storage facilities, manufacturing plants, etc. This will need the acquisition of metering tickets, pipeline flow and removal tickets, manufacturing feed data, storage release tickets, etc. These tickets are located in multiple facilities probably in foreign language that may or may not be easily translatable. Both the United States in the case of the force labor statutes and the European Union in the case of Deforestation have surrendered to the fact that traditional methods of Customs enforcement will not work and placed the burden solely on the importers to substantiate the fact that their importations are not violative.

Of course, the major problem with the Customs Administrations' solution to the enforcement of these statutes is that those administrations will find it impossible to verify the supply chain info that is submitted by the importers. While the verification of the required supply chain information that has been submitted is achievable, the verification that the supply chain information matches the reality of the situation is extremely difficult. In fact, neither the importer nor the exporter usually has the slightest idea of the supply chain of what could be multiple components that go into their products. Further, to obtain the required supply chain information one must be familiar with a specialized area of accounting that deals with movement of petroleum and petrochemicals and with the manufacture of petrochemicals. The supply chain of products included in the European Union statutes relating to Deforestation is simpler. However, due to the multiples of movement from crude product to finished form one must be familiar with the manufacturing methods of products in the countries of origin to achieve the level of due diligence that the statute requires.

The most uncomfortable fact about the enforcement of the statutes is the reliance of Customs Administrations on "outreach" to provide allegations of violative behavior. While the administrations have always relied on allegations of wrongdoing, the administrations never acted upon the allegations unless they were properly investigated due to the sometimes questionable nature of the allegations. Contrary to past practice, allegations made in the United States against importers of products purported to be derived from slave labor results in immediate detention of the merchandise under a Withhold Release Order (WRO). Though, the proposed Deforestation Statutes allow the importer to answer to the allegations prior to any actions taken against the merchandise. The European Deforestation Rules are hazy as to what will occur when the regulations come into force in 2025. However, it appears that if an allegation is made the importer will be given a chance to provide evidence that the products origination is not connected to an illegally deforested area. In all circumstances of allegations, the importer must prove that the product is not violative as opposed to the usual practice of the government confirming the allegation. The disturbing fact is that regarding slave labor U.S. Customs takes derogatory actions against the importer without determining the veracity of the allegation. In other words, these actions suggest a "guilty until proven innocent" mindset for enforcement that is contrary to the usual law enforcement mindset. For this reason, there is a chance that future lawsuits or World Trade Organization cases in opposition to the manner in which the statute are enforced could be successful.

We hope you enjoy exploring the wide range of topics in this issue and delving deeper into the current and future challenges of the world of customs.

Ira Reese

Chief Technology Officer and Director, Global Security and Innovative Strategies, the USA

Member of CCRM Editorial Board



EU LAW AND CASE LAW

EU law news March 2024

Overview of customs-related legal acts, case law, notices published in the EU Official Journal; information published by the Court of Justice of the EU (CJEU), European Commission, Customs of some EU member states and EU trading partners, World Customs Organization (WCO) and World Trade Organization (WTO). Updated weekly, every Monday/ first working day.

WEEK 13 (25 - 31 MAR)

News at a glance: Classification of goods in the Combined Nomenclature - products made of combinations of paper materials, a van-type vehicle, a part of a pillow, footwear having an upper made of 100 % wool, and a smart watch; extension of the Union's tariff quotas for jute and coconut-fibre products; anti-subsidy investigation - mobile access equipment designed for the lifting of persons, originating in China; Transitional CBAM Registry user manual for Declarants, CBAM Quarterly Report structure and sample files; CHED - amended requirements to deduct quantities stated in the customs declaration; amendments of a regulation concerning import of ovine and caprine animals and products derived from these species.

Classification of goods in the Combined Nomenclature (CN)

Classification of products made of combinations of paper materials

27.3.2024 [C/2024/2381 Explanatory notes](#) to the CN. Amendments concern products made of combinations of paper materials such as paper pulp, paper, cellulose wadding or webs of cellulose fibres with a superabsorbent polymer (SAP) (e.g., bed liners for incontinence patients or dog training pads). The main function of such products is the absorption of aqueous fluids. Products are to be classified under CN subheading '3924 90 00 Other' and not under '4818 90 10 and 4818 90 90 Other'.

Classification of a van-type vehicle

27.3.2024 [C/2024/2382 Explanatory notes](#) to the CN. Amendments concern the van-type vehicle with more than one row of seats which must fulfil the indications given in the HS Explanatory Note to heading 8703. However, such vehicles are to be classified in heading 8704 if the maximum inner length at the base of the van for the transport of

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EU LAW AND CASE LAW

EU law news February 2024

Overview of customs-related legal acts, case law, notices published in the EU Official Journal; information published by the Court of Justice of the EU (CJEU), European Commission, Customs of some EU member states and EU trading partners, World Customs Organization (WCO) and World Trade Organization (WTO). Updated weekly, every Monday/ first working day.

WEEK 8 (19 - 25 FEB)

News at a glance: UCC delegated and implementing acts - amended provisions on customs status, Union transit, etc.; EU adopted 13th package of sanctions against Russia; FAQs 'No re-export to Russia' clause; updated 'List of common high priority items' (items used in Russian military systems); updated guidance on implementing due diligence to shield against Russia sanctions circumvention; ozone-depleting substances - new rules for import, export, etc.; HFC phase-down - new provisions; PEM Convention - amendments, updated tables specifying cumulation possibilities; 13th World Trade Organization Ministerial Conference - European Council conclusions; and more news!

WTO

13th World Trade Organization Ministerial Conference - European Council conclusions

25.2.2024 European Council press release 'Council conclusions at the start of the 13th World Trade Organization Ministerial Conference'.

Union Customs Code

Delegated act - new provisions: customs status, formalities applicable to electronic cargo sensor devices

20.2.2024 [Commission Delegated Regulation \(EU\) 2024/634](#) of 14 December 2023 amending Delegated Regulation (EU) 2015/2446 as regards the proof of the customs status of Union goods and the customs formalities relating to electronic cargo sensor devices. The amendments concern conditions for authorised issuer authorisations, the presumption of Union status, simplification of customs formalities applicable to electronic cargo sensor devices (eCSDs), etc.

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*Thomas Knebel, CPD programme participant,
Trade Compliance Officer, Sandvik Group, Sweden*

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Dr. Ilona Mishchenko

Associate Professor of the Maritime and Customs Law Department, National University "Odesa Law Academy", Ukraine

[About the author](#)

EU LAW AND CASE LAW


CJEU on the fairness of penalties for customs infringements in the EU

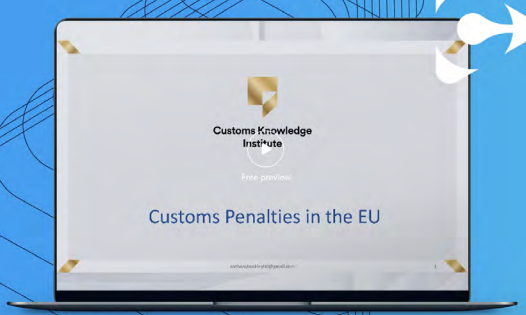
In the European Union, customs penalties and their proportionality fall within the national competence of the Member States. In a recent judgment, the Court of Justice of the EU ruled that the imposition of an administrative penalty of 50% of the amount of duty underpaid is justified "notwithstanding the good faith of and precautions taken by the operator concerned". What does this mean for EU importers who declare the non-preferential origin of goods on the basis of proofs issued by the authorities of third countries that turn out to be incorrect? We provide an overview of the case and consider what conclusions economic operators could draw from it.

INTRODUCTION

As is well known, the Customs Union is an exclusive competence of the EU. This means that all Member States pursue a uniform customs policy based on compliance with the provisions of the Union Customs Code, the Common Customs Tariff and other common Union rules. At the same time, the question of liability for non-compliance with

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Michael Lux

Attorney, Michael Lux BV, Belgium

[About the author](#)

OVERVIEWS AND COMMENTS

EU Customs Reform: What can future Trust and Check Traders and other traders expect?

Editors' note: We are starting a series of articles on the most important legal aspects of the proposed EU Customs Reform. This article deals with the concept of 'Trust and Check Trader', an enhanced version of the 'Authorised Economic Operator' concept. The author describes the relevant part of the [Impact Assessment](#) [1] prepared alongside the legislative proposals, the differences of treatment between future Trust and Check Traders and other economic operators, and provides an assessment of the proposed changes.

WHY CHANGE FROM AEO TO TRUST AND CHECK TRADER?

One of the elements of the EU Customs Reform proposal concerns the current Authorised Economic Operator (AEO) programme - on the one hand, the current facilitations are to be enhanced, on the other hand, the conditions for access to the facilitations are to be made more demanding by the requirement to provide real-time information on the goods and their location. Traders who are not able or do not want to apply for 'Trust and Check Trader' (TCT) status

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Omer Wagner

Advocate, Israel

[About the author](#)

OVERVIEWS AND COMMENTS

The connecting formula in classifying goods under the Harmonized System (HS) Convention

The language of the Harmonized System (HS) Convention contains many formulas linking goods and their use, such as 'primary', 'principal', 'intended', etc. The HS seems to contain too many of these connection formulae, and the difference between them is not always clear. It is therefore suggested that the World Customs Organization (WCO) eliminate the undefined terms and look for a method that is as simple as possible. The article below is a short version of the full article, which has been published in the World Customs Journal, 2023, Issue 17(2). Publication of the short version with a reference to the full version was approved by the WCJ.

BACKGROUND

'Material' vs. 'usage'

The common view is that the HS Convention is a highly successful international instrument, the flagship or backbone

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Rizwan Mahmood

Additional Collector of Customs,
Pakistan Customs, Pakistan

[About the author](#)

OVERVIEWS AND COMMENTS

How to build relationship with a customs broker: Step- by-step instructions from a customs official

Finding the right customs broker can be a huge problem for traders. One may seem to be "your" person, but they may misunderstand you or not listen to you. Another may not have the proper level of knowledge and so on. This article is designed to help you with this search and selection process. You will find answers to the most important questions to ask when looking for a helpful broker.

IMPORTANCE OF THE ROLE AND REQUIREMENT OF A CUSTOMS BROKER

Customs brokers play an intermediary role between traders and Customs in customs clearance processes. Brokers' knowledge of customs laws and processes in addition to their work experience in the trade supply chain can be useful for both traders and Customs. While brokers support traders by providing all necessary documentation or electronic transmission and undertaking formalities related to cargo clearance, they are also expected to maintain government interests by ensuring compliance with customs and other regulatory requirements and the collection of duties, taxes,

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Jurgita Stanienė

Head of the Customs Compliance
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[About the author](#)

CUSTOMS DECLARATION

Customs data requirements in the EU – latest changes

The Union Customs Code and related regulations set out, among other things, the requirements for the data to be submitted to customs. Normally, these regulations are not often amended. However, this has not been the case recently, see '[EU law news February 2024](#)'. In this article, we provide an overview of some of the latest changes to the data elements and invite readers who are new to the subject to familiarise themselves with the data tables and the new definitions such as sub-elements, sub-classes and attributes.

A FEW INTRODUCTORY REMARKS

A look at the [European Commission's work programme](#) reveals how many systems/ upgrades have been introduced in recent years and are to be introduced this year and next. The practical implementation of customs systems provides insight into what needs to be changed to align new customs systems with other systems or to make other improvements. In order to move forward, this must then also be reflected in the legislation - and this is exactly what

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The advertisement features a blue background with a laptop displaying a video course interface. The laptop screen shows the Customs Knowledge Institute logo, the course title 'Customs declaration at the heart of customs formalities', and 'Lesson 1: Basics: what, why and how?'. To the right of the laptop, the CustomsClear logo is visible. Below the logo, three buttons indicate 'Video course', '2 h.', and '295 €'. A large 'Learn more' button is positioned below these. The main title 'Customs declaration in the EU' is prominently displayed in the center-right.

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Enrika Naujokė

CEO, CustomsClear, Lithuania

[About the author](#)

CUSTOMS DECLARATION

Correction of errors in customs declarations - importance and challenges in the EU

The saying "Only those who don't work make no mistakes" aptly states that it is human to make mistakes and there is no way to change that - the mistakes will happen. But they need to be managed - to be minimised and corrected as quickly as possible. The Union Customs Code provides for a three-year period during which it is possible to apply to the customs authorities for the correction of errors, the recovery of overpaid taxes or the payment of underpaid amounts. In Lithuania, however, the new national legislation no longer provides for the possibility of correcting certain data elements. Let's take a look at the challenges this poses for businesses, as well as practices in other countries and trends.

GLOBAL STANDARDS

Let's start with what the World Customs Organisation (WCO), whose aim is to harmonise customs practices at

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Mark Rowbotham

Customs, Excise & VAT Consultant,
PORTCULLIS ISC, the UK

[About the author](#)


CUSTOMS DECLARATION


VAT deferment accounts in EU

In theory, when goods enter the EU, import VAT is immediately due to the customs authorities at the relevant border. In practice, the EU VAT Directive gives Member States the ability to determine the conditions under which goods enter their territories. This is in addition to the ability to set detailed rules for payment of VAT in respect of goods imported. This means Member States can implement mechanisms for postponed accounting via the VAT return, or deferred payment schemes, or a combination of both.

Postponed accounting via the VAT return accounts and pays for import VAT due in the taxpayer's periodic VAT return. If import VAT is deductible, it is recoverable on the same return. This creates the benefit of neutral cashflow impact as a result. Effectively, this accounts for VAT in a similar way as acquisition tax, in that there is no physical payment of VAT to the revenue authority. EU Member States determine the specifics of their own deferment scheme, which may apply to every importer or be limited to certain cases.

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Brian Staples

President, Trade Facilitation
Services, Canada

Dr Anna Jerzewska

Founder, Trade and Borders,
the UK

Anthony Buckley

CEO, Anthony Buckley
Consulting Ltd., Ireland

SUSTAINABILITY

Sustainability requirements: How to operate in the new reality?

'Deep origin' is a phrase coined by Brian Staples. It is a description of the sustainability-focused regulatory environment now being increasingly faced by customs and traders. It goes beyond customs when it comes to implementing sanctions or other prohibitions on importation of endangered goods, goods manufactured by forced labour, or by slavery, or by other undesirable practices. How to operate in this increasingly complex regulatory environment? [1]

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EPISODE 6

SUSTAINABILITY: 'DEEP' ORIGIN OF GOODS



Anthony Buckley
Ireland



Brian Staples
Canada



Dr Anna Jerzewska
The UK

<https://www.customsknowledgeinstitute.org/cki-podcast/>



Ira Reese

Chief Technology Officer and Director, Global Security and Innovative Strategies, the USA

[About the author](#)

SUSTAINABILITY

Volkswagen Xinjian facility and forced labor

As the European Union ponders statutes that respond to unverified claims by different organizations of the usage of slave labor in the manufacture of a variety of goods from China, a series of claims has been made against one of the Union's largest manufacturers: Volkswagen. As we review the claims against Volkswagen it is easy to see how the issue has the capability of wreaking havoc with international trade with the People's Republic of China (PRC). Some of the claims are so removed from the exported product that one wonders if it is simply an insincere way of removing certain sectors of China from international trade.

Read more: "Volkswagen Xinjian U.S. Customs and Border Protection (CBP) Inspected Facility" [here](#)

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EPISODE 5



SUSTAINABILITY: ON CBAM AND FORCED LABOUR LAW



Anthony Buckley
Ireland



Monika Bielskienė
Lithuania



Ira Reese
The USA

<https://www.customsknowledgeinstitute.org/cki-podcast/>



Ira Reese

Chief Technology Officer and Director, Global Security and Innovative Strategies, the USA

[About the author](#)

SUSTAINABILITY


United States Deforestation Bill of 2023: What lies ahead?

The [U.S. Deforestation Bill](#) was introduced in the Senate in November 2023. It aims to combat illegal deforestation by prohibiting the importation of products obtained, in whole or in part, from certain commodities produced on lands where illegal deforestation is occurring, and for other purposes. The legislative process is ongoing. The main points of the bill and related implementation issues are summarised and analysed in the article below.

INTRODUCTION

The United States Congress will once again attempt to put forth a statute that will address the need to discourage importations that contain "wholly or in part" products that originate from illegally deforested areas. Clearly, the U.S. Congress is looking at the implementation of the European Union's Regulations regarding the importation of products resulting from illegal deforestation. While not identical to the EU's regulation, there are several similarities. The effect is designed to be the same in that it no longer will be acceptable to export the to the U.S. products that have

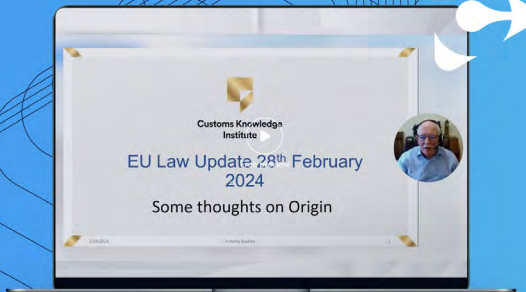
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Photo by Markus Winkler from Pexels

ORIGIN

Origin of goods – the trends

The language of sustainable development legislation and the language of the legislation of origin are completely different; it is necessary to find a lingua franca for these areas to better understand and implement the requirements. On the other hand, harmonisation of rules of origin at a global level is essential to address the challenges faced by importers - the need for harmonisation of these rules has never been greater. These and many other views were exchanged at the 20th Authors' Meeting. We invite you to read an overview.

CRITICAL IMPORTANCE OF NON-PREFERENTIAL ORIGIN IN THE CONTEXT OF SUSTAINABILITY

Dr Anna Jerzewska, Founder, Trade and Borders, the UK

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Assoc. Prof. Momchil Antov, Ph.D

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ORIGIN


EU FTAs: Is EU fully utilising benefits?

The EU has concluded more than 40 free trade agreements (FTAs) with around 80 countries, which supposedly bring significant benefits for trade with partner countries. But is this really the case, i.e. is the EU fully utilising these benefits? This article attempts to assess the application of EU FTAs by analysing the flow of goods in and out of the main trading partners. The author looks at how import and export volumes and geography depend on the existence of preferential agreements.

INTRODUCTORY REMARKS

The national customs authorities of the EU Member States are responsible, among other things, for protecting the Community's financial interests. 75% of the customs duties levied on imported goods on the territory of a Member State are part of the so-called 'Traditional Own Resources' (TOR), while the remaining 25% goes to the national budget. In 2022, TOR amounted to almost 26 billion euros, which corresponds to around 10.50 % of the total revenue

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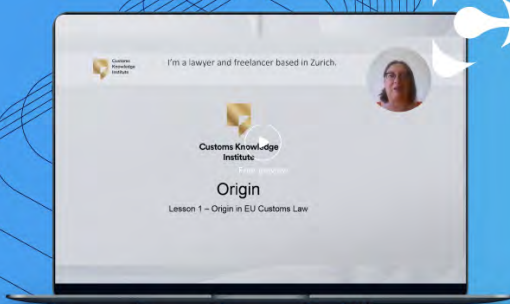
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Mette Werdelin Azzam

Lead Origin Expert, RoO Africa Programme,
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[About the author](#)

ORIGIN

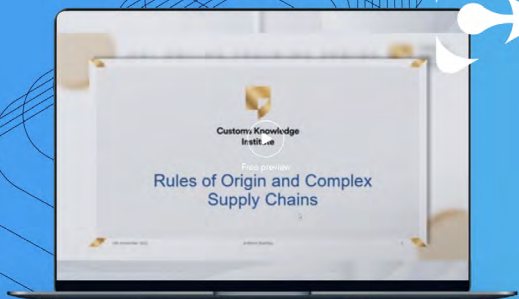
AfCFTA: Towards harmonisation of rules of origin


The African Continental Free Trade Area (AfCFTA), approved in 2012 by the African Union's (AU) 18th Ordinary Session of Assembly of Heads of State and Government, is one of the Flagship Projects of the AU's Agenda 2063. The Action Plan for Boosting intra-African trade has a strong focus on accelerating intra-African trade and boosting Africa's trading position in the global market, in particular through implementation of trade facilitation standards and tools. We provide a brief overview of AfCFTA rules of origin.

INTRODUCTION

The AfCFTA entered into force on 30 May 2019 and trading under the AfCFTA officially commenced on 1 January 2021. To kickstart and further boost trade under the Agreement, the AfCFTA Secretariat launched the Guided Trade Initiative, which supports countries who have submitted their tariff schedules and expressed their interest in trading

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Issues of preferential and non-preferential origin in complex supply chains

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Omer Wagner

Advocate, Israel

[About the author](#)

ORIGIN

Two lessons from case law on the origin of goods

Editors' note: The recent [20th Authors' Meeting](#) dealt with issues of origin for customs purposes. At this meeting, the author presented two Israeli court cases - one concerning an unauthorised person signing the certificate of preferential origin and the other concerning whether pistachios originated in Iran or Turkey (non-preferential origin for the application of prohibitions). The cases are not necessarily new, but they deal with relevant questions: What happens if the proof of preferential origin is signed by an unauthorised person? Can the authorisation be granted retrospectively? Is the 'statistical and reasonableness check' sufficient for customs to reject the declared non-preferential origin of the goods?

UNAUTHORISED PERSON SIGNING THE PROOF OF PREFERENTIAL ORIGIN (FIRST CASE)

An Israeli importer of medical products imported them from the United States to Israel. The goods in question

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4 min.

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Non-preferential origin of solar modules imported in EU (Is duty 0% or 67,9%?)

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Iryna Pavlenko

Associate, Attorney-at-law,
First Chair Legal, Ukraine

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COUNTRY-SPECIFIC

Ukraine customs and trade updates

News at a glance: Digital transformation of Ukrainian Customs; submission of transit declarations via the "Single Window"; Ukrainian Customs have transitioned to a new Guarantees Management System (GMS); agreement between Ukraine and Turkey on the establishment of a system for the electronic exchange of information on goods and vehicles; the UK extends duty-free trade with Ukraine until 2029; the EU to continue the measures to liberalise import tariffs and quotas for Ukrainian products; PEM transitional rules of origin between the EU and Ukraine; the Canadian Senate has passed the bill to implement the modernised free trade agreement between Canada and Ukraine; transposition of certain provisions of the EU Customs Code into the Ukrainian Customs Code; the law on criminalization of smuggling of goods, as well as the inaccurate declaration of goods; for violations of agricultural export rules to certain EU countries, entrepreneurs will be deprived of verification for 6 months.

IT SYSTEMS

Digital transformation and digitalisation of the State Customs Service of Ukraine

The Ministry of Finance has approved the long-term national strategic plan for the digital development, digital transformation and digitalisation of the State Customs Service of Ukraine until 2026. The national digitalisation plan for Ukrainian customs is based on the EU's multi-annual strategic plan for electronic customs procedures (MASP-C). In particular, the plan provides for the introduction of cyber protection principles, the introduction of paperless procedures and the development of reliable and modern IT systems for customs by 2026. The main principles of the IT strategy are a service-oriented architecture, the centralised implementation of the unified automated information system of the Ukrainian customs authorities, a harmonised interface with the EU and a single window for international trade.

Submission of transit declarations via the "Single Window"

As part of the preparations for the introduction of NCTS Phase 5, the State Customs Service of Ukraine has introduced the possibility of submitting transit declarations via the "Single Window" from 20 March 2024. The possibility of submitting transit declarations is implemented in the personal account on the "Single Window for International Trade"

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COUNTRY-SPECIFIC

UK customs updates March 2024

News at a glance: HM Government announced date and other changes around supplementary declarations; DDA payments - an extra calendar day to submit duty deferment payments; CDS implementation extension - exports to move to CDS until 4 June 2024; trade with Northern Ireland - a requirement to have a valid UK Internal Market Scheme authorisation to keep using the NIREM code; important updates on EORI and VAT registrations.

HM GOVERNMENT ANNOUNCED DATE AND OTHER CHANGES AROUND SUPPLEMENTARY

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COUNTRY-SPECIFIC

UK customs updates (Feb 2024): Focus on the movement of goods from the island of Ireland to Great Britain

HM Revenue & Customs has announced significant changes affecting UK importers from 31 January. The most important customs and customs-related updates, with a focus on EU-UK trade, have been summarised and explained in the overview below.

News at a glance: 999L CDS Waiver Code is no longer in use; all medium and high-risk products of animal and plant origin require an export health certificate and IPAFFS notification; some goods imported directly from the island of Ireland into Great Britain are subject to full customs control and require an import entry on arrival.

CUSTOMS DECLARATION

Withdrawal of 999L CDS Waiver Code

On the old CHIEF system customs brokers could use the universal waiver LIC99. When HMRC first moved to CDS, they introduced a similar substitute code, 999L. The waiver code 999L on CDS was a temporary solution to declare

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COUNTRY-SPECIFIC

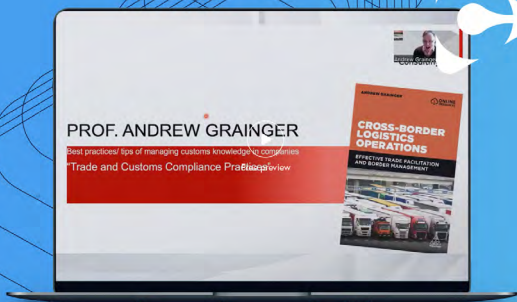
VAT and duty deferment accounts in UK


Do you regularly import goods into the UK? Managing import taxes and VAT payments for every consignment can be complicated, time-consuming, and frustrating. Since Brexit, dealing with VAT payments at the border is no longer necessary as they are postponed and settled separately via the importer's EORI number. However, to release the goods from customs, duties need to be paid at the time of import... or do they? HM Revenue and Customs (**HMRC**) offer an option to simplify the whole process, known as a deferment account.

WHAT IS A DEFERMENT ACCOUNT?

For every international shipment that is made, taxes such as VAT and customs duty need to be paid. This is called 'customs debt'. It may be actual (payable outright at the time of import) or potential (payable if duty relief is misused). However, an actual debt may be settled later if the trader wishes to defer payment of import duty and/or VAT.

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What are the tasks of the customs manager in the company?

Learn more

More information: <https://www.customsclearance.net/en/courses/what-are-the-tasks-of-the-customs-manager-in-the-company>



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Basics

1. Business understanding of customs
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4. Customs representation

Tariff and non-tariff measures


5. Non-tariff regulation
6. VAT related to export and import
7. Excise related to export and import
8. Customs duty, debt and its payment
9. Tariff classification of goods
10. Value
11. Origin

Customs procedures

12. Customs declaration
13. Goods brought into the Union customs territory
14. Release for free circulation
15. Special procedures
16. Transit
17. Goods taken out of the Union customs territory

Compliance

18. Customs decisions and authorisations
19. Export control and sanctions
20. Risk management
21. Customs IT systems

Download detailed programme in PDF 

Meet some of the lecturers



Anthony Buckley
CEO of Anthony Buckley
Consulting Ltd., former
Head of Irish Customs, Ireland



Jessica Yang
Customs & Trade Compliance
Specialist at Takeda,
Switzerland/the United Kingdom



Patrick Nieveler
Manager Customs & Excise
Tax at BMW, Founder & CEO of
PASSANI Academy, Germany



Dr. Momchil Antov
Associated Professor at the D. A. Tsenov
Academy of Economics, Bulgaria



Inessa Platonova
Vice President FIATA, Vice President
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PLASKE Academy, Ukraine



Dr. Gediminas Valantiejus
Attorney at Law at GVLEX, Lecturer
at Mykolas Romeris University, Lithuania

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DER KONGRESS FÜR INNOVATION UND PRAXIS IN ZOLL UND EXPORTKONTROLLE

Tausche Dich mit über **150 Branchenexperten** in Stuttgart beim Zollwärts Event aus. Ob Zollorganisation der Zukunft, der Kampf gegen den Stammdatenwust oder die Kunst, sich in anderen Abteilungen zu präsentieren – hier erwartet dich ein Mix aus Fachthemen und Softskills. Versprochen: Du gehst mit mehr Energie und Inspiration nach Hause.

WORKSHOPS

1.1 Zollabteilung der Zukunft: welche Kompetenzen, Strukturen und Schnittstellen brauchen wir künftig als Zollabteilung?

2.1. Exportkontrolle der Zukunft: Quanten, KI und weitere Technologien? Praktische Lösungen finden von der Klassifizierung über die Kontrolle.

3.1. Wie verkaufe ich Zoll gewinnbringend an meine Kollegen aus Einkauf, Vertrieb und Co.? (Präsentieren, Storytelling usw.)

1.2. Stammdaten, Plastiksteuer, CBAM und Russlandsanktionen: wie werden wir des Datenwahnsinns noch Herr?

2.2 Es muss nicht immer das gesamte ERP oder die ATLAS Software getauscht werden. Wie und wo kann man Quick Wins umsetzen ?

3.2. Führen in digitalen Zeiten – mit Remote Teams und neuen Generationen (Führung, Motivation, Selbstmanagement)

INTERVIEW

Aktuelle Herausforderungen:
wie blicken wir in die Zukunft?

Janine Lampprecht & Prof. Dr. Hans Michael Wolffgang

PANEL DISKUSSION

Weiterbildung in der
Zollbranche in Zukunft

Janine Lampprecht, Ralf Schmitt, Patrick Nieveler, Enrika Naujoké, Thomas Glanzer

KEYNOTE

Alles, was recht ist!
Zukunftssicher durch Compliance

Volker Römermann



EXPERTEN

Enrika Naujoké, Prof. Dr. Hans Michael Wolffgang, Janine Lampprecht, Thomas Glanzer, Lars Gemp, Werner Pechmann, Tobias Wawrzynczak, Annika Vollmer, Patrick Nieveler, Prof. Dr. Volker Römermann, uvm.



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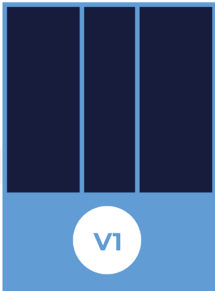
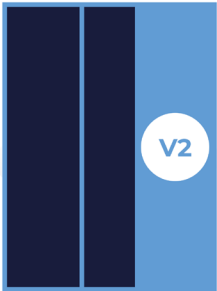

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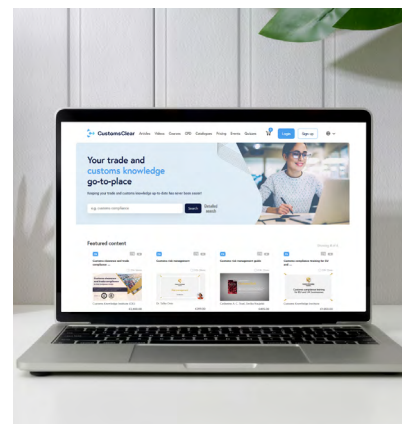
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