

CCRM ISSUE 28

AUGUST / SEPTEMBER 2024

ISSN 2669-2171

CCRM ISSUE 28 ONLINE

CUSTOMS COMPLIANCE & RISK MANAGEMENT

JOURNAL FOR PRACTITIONERS IN EUROPE

Customs and trade news: EU, UK, Ukraine

Customs compliance and awareness amongst traders

Ecodesign for Product Sustainability Regulation: what should economic operators expect?

The proposed UCC reform: changes in placing goods under a customs procedure

Update of the Council's Sanctions Best Practices

Buying commission: should it or should it not be included in the customs value?

The EU autonomous suspensions and quotas scheme

Top five challenges for European customs

ICC Genesis: a new approach to origin certification?

Binding Tariff Information: for one or for all?

Customs as the gateway to sustainability

Israel's wildlife fur compliance regime: prohibitions and exemptions

NOCA's Bulgarian Green Corridors transport project

Changes to e-commerce legislation in Türkiye

NEWS UPDATE

- EU customs and trade news: September 2024
- EU customs and trade news: August 2024
- UK customs and trade news: September 2024
- UK customs and trade news: August 2024
- Ukraine customs and trade news: August/September 2024

TOPIC SPOTLIGHT

- Ecodesign for Product Sustainability Regulation: what should economic operators expect?
- The proposed UCC reform: placing goods under a customs procedure - Title V R-UCC
- Update of the Council's Sanctions Best Practices: when should persons not listed on EU sanctions lists nonetheless be treated as sanctioned?
- Buying commission: should it or should it not be included in the customs value?
- The EU autonomous suspensions and quotas scheme: a glimpse behind the curtain of (an esoteric) Brussels trade committee
- Customs compliance and awareness amongst traders

PERSPECTIVE

- Top five challenges for European customs
- ICC Genesis: a new approach to origin certification?
- Customs controls and frontier management: a cybernetic approach to analysis of the EU problem

COUNTRY UPDATE

- Fur coat? Not in Israel
- NOCA's Bulgarian Green Corridors project
- Changes to e-commerce legislation in Türkiye

CASE LAW

- Binding Tariff Information: for one or for all?

EXPLAINER

- Customs as the gateway to sustainability



Editorial

Dear Readers,

Each issue of the CCRM journal strives to provide the most relevant and up-to-date information in the field of customs and trade compliance. The current issue is particularly rich in articles on the recent developments in the field of innovation: whether it's a new process or system introduced into the customs practice or new regulation. This is not surprising as global trade and customs are complex and dynamic environment with different challenges. Meeting these challenges is not easy, and the number of new customs and customs-related regulations aimed at solving new problems sometimes adds to their complexity. This issue of CCRM includes a range of articles on this topic.

This issue continues with the ongoing coverage of the proposed reform of the EU Union Customs Code. This time the focus is on placing goods under a customs procedure and the main changes expected compared to the current Code.

The Bulgarian Green Corridors project is an exciting new proposal that will provide simplifications for customs clearance procedures for Authorised Economic Operators and Trust & Check traders once the proposed EU customs reform comes into force.

We also provide an overview of some of the latest developments, such as the new Ecodesign for Product Sustainability Regulation. Although the first phase of the implementation is scheduled for July 2026, it is worth getting acquainted with the scope and purpose of the legislation as that impact on businesses is likely to be significant.

Innovation is also important in the private sector. We offer an overview of the International Chamber of Commerce's new origin tool Genesis as well as a fairly exotic topic of cybernetics.

Furthermore, the issue provides updates on core customs topics. For example, a detailed overview of the Council's updated "Best Practices on Sanctions" clarifies when persons not on EU sanctions lists should be treated as sanctioned. The analysis of the updated Customs Valuation Compendium clarifies when buying commissions can be treated as such and therefore excluded from customs value. Our bi-monthly authors' meeting covered the topic of customs compliance. We are delighted to share a summary of that meeting.

The issue would not be complete without an article on tariff classification and country updates. The Case Law section includes an article on binding tariff information and we also provide an interesting example around restrictions from Israel and e-commerce changes in Türkiye.

There are many articles worth reading and I hope you enjoy this issue of the CCRM journal.

Dr Ilona Mishchenko,
Member of the Editorial Board



NEWS UPDATE

EU customs and trade news: September 2024

Overview of customs-related legal acts, case law, notices published in the Official Journal of the EU (OJ); 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 39 (23-29 SEPT)

News in brief: Union Customs Code Annual Progress Report 2023; EU Single Window Environment for Customs - amended regulation, laid down rules for information exchange; compilation of the national control lists adopted by Spain, The Netherlands and France; pilot project for a “comparative study on best practices for a stronger EU sanction enforcement”; updated guidance for industry on preventing Russian export control and sanctions evasion; new CBAM Self Assessment Tool; Commission Annual Report on the EU’s Anti-Dumping, Anti-Subsidy and Safeguard activities; Commission decision to register all imports of products under anti-dumping or anti-subsidy investigations; classification of panties, at importation declared as ‘incontinence management system’; and more news!

Customs law

EU Single Window Environment for Customs - amended regulation, laid down rules for information exchange

27.9.2024 [Commission Delegated Regulation \(EU\) 2024/2514](#) of 3 July 2024 supplementing [Regulation \(EU\) 2022/2399](#) of the European Parliament and of the Council (establishing the European Union Single Window Environment for Customs):

- by specifying the data elements to be exchanged through the EU Customs Single Window Certificates Exchange System and
- amending that Regulation as regards the list of Union non-customs formalities covered by the EU Single

Read continuation on CustomsClear (€)



NEWS UPDATE

EU customs and trade news: August 2024

Overview of customs-related legal acts, case law, notices published in the Official Journal of the EU (OJ); 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 35 (26 AUG - 1 SEP)

News in brief: review of anti-subsidy and anti-dumping measures on continuous filament glass fibre products from China; review of anti-dumping measures on bicycles from China; practice directions to parties concerning cases brought before the CJEU; EU and China launch Cross-Border Data Flow Communication Mechanism; Timor-Leste joined the WTO on 30 August as its 166th member.

Tariff measures

Review of anti-subsidy and anti-dumping measures on continuous filament glass fibre products from China

30.8.2024 [C/2024/5343 Notice](#) of initiation of a partial interim review of the anti-subsidy measures applicable to imports of continuous filament glass fibre products (GFR) originating in China. CN codes 7019 11 00, ex 7019 12 00, 7019 14 00 and 7019 15 00. The request was lodged on 3 June 2024 by Glass Fibre Europe on behalf of the Union industry of continuous filament glass fibre products. The measures currently in force are a definitive countervailing duty imposed by Commission Implementing Regulation (EU) 2021/328. See also: [C/2024/5344 Notice](#) of initiation of an interim review of the anti-dumping measures applicable to imports of continuous filament glass fibre products (GFR) originating in China. The measures currently in force are a definitive anti-dumping duty imposed by Commission Implementing Regulation (EU) 2023/1452.

[Read continuation on CustomsClear \(€\)](#)

Pexels

NEWS UPDATE

UK customs and trade news: September 2024

UK-Ukraine Digital Trade Agreement. Suspension of 30 arms export licenses to Israel. Moving the “Rest of World” sheepmeat, poultry and beef to Northern Ireland. Important updates on the implementation of the Windsor Framework, the TSS system and the ‘Not for EU’ labelling for retail products across Great Britain. New TRA anti-dumping investigation on Chinese tin mill. New trade sanctions against Iran. Launch of the ‘Apply for a SIEL’ service (LITE) public beta.

UK-Ukraine Digital Trade Agreement enters into force

On 1 September, the UK-Ukraine Digital Trade Agreement (DTA) has entered into force. The digital agreement is one of the first of its kind and opens the door to wider shifts to digital trading systems. Find out more [here](#).

Suspension of 30 arms export licences to Israel

On 2 September, the UK suspended licenses for certain arms sales to Israel due to concerns over International Humanitarian Law. Over 30 licenses out of 350 granted have been suspended. Further details are available [here](#) and [here](#). As a result, a number of pieces of guidance have been updated to reflect this change. For example: [Notice to exporters 2024/20: suspension of licences for Israel](#), [Open general export licence PCBs and components for military goods](#) and [Open general export licence software and source code for military goods](#).

Moving the “Rest of World” sheepmeat, poultry and beef to Northern Ireland

From 30 September 2024, new arrangements were introduced for moving sheepmeat, poultry and beef from certain countries outside the UK and EU to Northern Ireland. As a result, new guidance was published on using tariff rate quotas to import sheepmeat, poultry and beef into Northern Ireland from outside the UK and EU. Find out more [here](#)

[Read continuation on CustomsClear \(€\)](#)



NEWS UPDATE

UK customs and trade news: August 2024

UK Trade Remedies Authority initiates review into bicycles and bicycle parts from China, proposes an increase to the steel imports quota, recommends increasing duties on bus and lorry tyres. UK to join CPTPP by 15 December 2024. Alcohol duty: new digital service. Open general licence (AUKUS nations). August notices to exporters. Tariff classification notices. Guidance updates.

TRA initiates review into bicycles and bicycle parts from China

UK Trade Remedies Authority (TRA) has initiated a transition review into an anti-dumping measure on bicycles and certain bicycle parts from China. These bicycles are being imported from China and consigned from Cambodia, Indonesia, Malaysia, Pakistan, the Philippines, Sri Lanka, and Tunisia. The review will decide whether these measures inherited from the EU are still appropriate. Find out more [here](#).

TRA proposes an increase to the Category 1 steel imports quota

Due to a reduction in UK production of Category 1 steel, the TRA proposes that the quota on imports be varied and increased to a total of 2.9 million tonnes. Changes in circumstance, including the recent closure of a blast furnace at Tata Steel UK's Port Talbot works as part of a transition to an electric arc furnace, have impacted the UK's domestic production of Category 1 steel. This has led to an increase in imports consistently exhausting part of the quota for Category 1 steel (hot rolled flat steel products) across four consecutive quarters. This in turn has driven up the cost of these products for the UK market. Find out more [here](#).

TRA recommends increasing duties on bus and lorry tyres

On 27 August, the Trade Remedies Authority recommended raising duties on bus and lorry tyres from China to protect the UK's tyre retreading industry from injury. This follows an anti-dumping and countervailing measures

Investigation. Based on the information received, the TRA has recommended that the duties on bus and lorry tyres from China be increased.

[Read continuation on CustomsClear \(€\)](#)

Pexels

NEWS UPDATE

Ukraine customs and trade news: August/September 2024

News at a glance: significant amendments to the Ukrainian Customs Code; introduction of a new automated customs clearance system at all road checkpoints on the national border; clarification of the customs classification of goods for the generation and storage of electricity; permission to export bio-methane from Ukraine; gradual annual increases in excise duties on fuels.

EU-Ukraine Customs Codes

Update of the Ukrainian Customs Code

On 22 August, the [Ukrainian Parliament adopted](#) a law introducing significant changes to the current Customs Code of Ukraine. In effect, this constitutes a reform of the domestic Customs Code.

The amendments bring Ukraine closer to EU customs legislation and effectively complete the transposition of the bulk of EU customs regulations into Ukrainian law. The new law will allow domestic businesses to adapt to updated rules in international trade and customs areas making a "soft" transition to European approaches and standards in these areas.

The main changes introduced by the the new law are as follows:

- Introduction of the concept of customs representation similar to that in the EU, including the division into direct and indirect; separation of duties and responsibilities of the economic operator and their customs representative;
- Gradual, 18 month transition of companies involved in global trade to the authorisation system similar to that of the EU (introduction of a unified system of criteria and conditions for all customs authorisations for customs brokers, holders of customs warehouse facilities, temporary storage facilities and others);
- Introduction of a European system of customs warehouses and extending the range of services offered;
- Alignment of the procedure for proving the financial solvency of the AEOs with the requirements of the UCC;
- Bringing the provisions of the Customs Code of Ukraine on delivery, presentation of goods and their storage

[Read continuation on CustomsClear](#)



Anthony Buckley

CEO, Anthony Buckley
Consulting Ltd, Ireland

[About the author](#)

TOPIC SPOTLIGHT

Ecodesign for Product Sustainability Regulation: what should economic operators expect?

In June 2024, the EU took another step towards building a climate-neutral and circular economy and a greener environment. This is the adoption of the new [Regulation \(EU\) 2024/1781](#) of the European Parliament and of the Council of 13 June 2024 - Ecodesign for Product Sustainability Regulation. The purpose of these innovations is declared to be quite noble - to increase product durability, reliability, maintainability, modernisation, reusability and recyclability, as well as to reduce waste generation and generally negative environmental impacts. Time will tell whether these goals will be achieved, as the first phase of implementation of these innovations is scheduled for July 2026. This article will help you understand what manufacturers, importers and other stakeholders can expect in the near future and the role customs will play in monitoring compliance with the new requirements.

WHAT IS THE NEW ECODESIGN INITIATIVE ABOUT?

[Read continuation on CustomsClear \(€\)](#)

Video course

27 min.

available to paid subscribers

Ecodesign for Product Sustainability Regulation and Customs

[Learn more](#)

More information: www.customsclearance.net/en/courses/ecodesign-for-product-sustainability-regulation-and-customs



Michael Lux

Attorney at Michael Lux BV, former
Head of Unit 'Customs Legislation' at EU
Commission, Belgium

[About the author](#)

TOPIC SPOTLIGHT


The proposed UCC reform: placing goods under a customs procedure - Title V R-UCC

What are the important practical changes compared to Title V UCC?

In this article, the author explains the changes to Title V of the [proposal for a reformed Union Customs Code \(R-UCC\)](#) in comparison with the current Title V UCC and also addresses provisions that have been shifted to other Titles (in particular Title IV). The explanatory notes preceding the legislative proposal summarise the main changes in this Title as follows:

'Title V contains the different customs procedures that allow a trader to temporarily store the goods, or to release them for free circulation on the EU Single Market. In principle, the customs authorities continue to be responsible for releasing the goods and for placing the goods in a customs procedure. Authorised Trust and Check traders will be able to release their goods without active customs intervention, where the information is available in advance and where the goods have not been selected for controls. The title also includes clear rules on the process and legal consequences when customs authorities need to consult other competent authorities before releasing the goods,

[Read continuation on CustomsClear \(€\)](#)



Video course

2 h.

349 €

Special customs procedures in the EU

Learn more



More information: www.customsclearance.net/en/courses/special-customs-procedures-in-the-eu



Edouard Gergondet

Partner, Mayer Brown, France

[About the author](#)


TOPIC SPOTLIGHT

Update of the Council's Sanctions Best Practices: when should persons not listed on EU sanctions lists nonetheless be treated as sanctioned?

Editorial note: Sanctions are one of the examples of growing number of border restrictions and prohibitions. This is impacting a number of companies involved in global trade. The nature of sanctions is becoming more diverse and the list of sanctioned persons is growing. As a result, importers, exporters and other actors have no choice but to be more careful in choosing who they work with. Especially in light of the recent updates by the Council of the European Union on the understanding of who is a sanctioned person.

Executive Summary – In July 2024, the Council of the European Union updated its Best Practices for the effective implementation of restrictive measures which reflect the common understanding of the EU Member States. The update focuses on the topical issues of when persons that are not designated on EU sanctions lists should nonetheless be treated as subject to asset freeze measures due to their “ownership” or “control” by a designated person. The new approach outlined by the Council of the European Union should be thoroughly considered by businesses seeking

[Read continuation on CustomsClear \(€\)](#)




Video course

5 h.

495 €

Export control and sanctions - the EU in focus

Learn more



More information: www.customsclearance.net/en/courses/export-control-and-sanctions-the-eu-in-focus



Dr Ilona Mishchenko

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

[About the author](#)

TOPIC SPOTLIGHT

Buying commission: should it or should it not be included in the customs value?

This year, the European Commission published an updated [Compendium of customs valuation](#) (Compendium 2024) with several important updates that promise to have a significant impact on the customs valuation process. While its aim is to harmonise the application of legislation and minimise disputes between businesses and customs, it is likely that some of these updates will actually increase the already high number of disputes in this area. This article examines the new Comment No 19 on the buying commission and its implications for enforcement.

It is well known, and is provided for in Articles 71(1)(a)(i) and 72(e) of the UCC, that when the customs value of imported goods is determined on the basis of the transaction value method, the commission paid by the buyer to the intermediary for assistance in the purchase of goods is not included in the customs value. Does it mean that if a buyer has an agent and pays them a fee for assistance in purchasing goods, this fee is fully excluded from the customs

[Read continuation on CustomsClear \(€\)](#)

Video course

3 h.

545 €

Customs valuation in the EU

Learn more

Value of 20 units of T-shirts	Customs Tariff	Duties
EUR 100	10%	EUR 10
EUR 500	10%	EUR 50
EUR 1000	10%	EUR 100

More information: www.customsclearance.net/en/courses/customs-valuation-in-eu



Dr David Savage

Senior Manager - Customs and International Trade Services, BDO Ireland, Ireland

[About the author](#)

TOPIC SPOTLIGHT

The EU autonomous suspensions and quotas scheme: a glimpse behind the curtain of (an esoteric) Brussels trade committee

Article 28 of the Treaty of Rome provides for the [temporary suspension of duties](#) under the Common Customs Tariff on imports of raw materials and components for further processing. This is possible where it is established that the EU-based companies are unable to obtain supplies of the product or suitable substitutes. This article aims to describe the process for successfully applying for an autonomous suspension or quota from the initial completion of the prescribed form to the discussions in the Committee rooms in the European Commission in Brussels.

WHAT PROBLEM DO AUTONOMOUS SUSPENSIONS/QUOTAS SOLVE?

Many of the materials that European industries require have to be imported from third countries because they are unavailable in the EU. In spite of the fact that these goods cannot be sourced within the EU, they are still liable for customs duty where applicable.

[Read continuation on CustomsClear \(€\)](#)

Video

1 h.

available to paid subscribers

Supply Chain Transparency

Learn more

More information: www.customsclearance.net/en/courses/supply-chain-transparency


Adobe Stock


TOPIC SPOTLIGHT

Customs compliance and awareness amongst traders

It would seem that customs compliance is one of the most complex and pressing issues for all companies and individuals involved in global trade. But is this really the case? Is there a widespread understanding of how important it is to be aware of customs legislation and regulations and to keep up to date with the frequent changes and innovations? This question was discussed by experts from the EU, the UK, Brazil, Israel, Pakistan and Côte d'Ivoire at the [23rd Author's Meeting](#). The discussion revealed that many problems hindering customs compliance are similar in many countries. We invite you to read an overview of this discussion below.

[Read continuation on CustomsClear](#)





Video course
2 h.
299 €

Compliance and export control: structure and implementation

Learn more

More information: www.customsclearance.net/en/courses/compliance-and-export-control-structure-and-implementation



Dr Anna Jerzewska
Chief Content Officer, CustomsClear,
United Kingdom

[About the author](#)

PERSPECTIVE

Top five challenges for European customs

Someone recently asked me what are the current top challenges for customs in Europe. The article is an attempt to summarise the answer to this question. These are the five issues that, in my opinion, are likely to impact the customs industry in the upcoming months and years. Some are more across-the-board and some are a bit more niche and local. The article comes from the author's personal experience of working in the industry and across the private and public sectors and is therefore a personal perspective. By no means an exhaustive list.

INTRODUCTION

Customs has been through a number of changes in recent years. About two years ago I had the pleasure of participating in a panel on the EU customs reform organised by the American Chambers in Brussels. In his keynote speech, a Belgian Customs representative talked about how customs in the EU has been in a perpetual state of

[Read continuation on CustomsClear](#)

Video

1 h.

available to paid subscribers

Northern Ireland, Windsor Framework and the upcoming changes

[Learn more](#)

More information: www.customsclearance.net/en/courses/northern-ireland-windsor-framework-and-the-upcoming-changes



Bert Van Leeuwen

Adviser, Customs Advisers BV, Netherlands

[About the author](#)

PERSPECTIVE

ICC Genesis: a new approach to origin certification?

The International Chamber of Commerce (ICC) has recently, after several pilots (amongst others in the Netherlands), launched an [online tool](#) for the verification of preferential origin statements. The tool is named Genesis, after the ancient Greek word for origin, which is also the name of the first book of the Holy Bible and one of the world's most popular progressive rock bands. So the obvious questions are: how progressive is this tool and does it rock?

ICC'S GENESIS

Genesis is an online platform where exporters can upload their invoice together with the origin statement, to have it certified by their local Chamber of Commerce (CoC). The CoC will verify the origin statement. The trader is required to submit a copy of the invoice, the names and address of the exporter and importer, the agreement they wish to use and "supporting documents", which are not further defined. Once the origin statement is approved, the Chambers will

[Read continuation on CustomsClear \(€\)](#)

Video

1 h. 15 min

available to paid subscribers

Implementing Regional Trade Agreements (RTAs) for Inclusive Re-Globalization

[Learn more](#)

More information: www.customsclearance.net/en/courses/implementing-regional-trade-agreements-rtas-for-inclusive-re-globalization



Mark Rowbotham

Customs, Excise & VAT Consultant,
PORTCULLIS ISC, United Kingdom

[About the author](#)


PERSPECTIVE

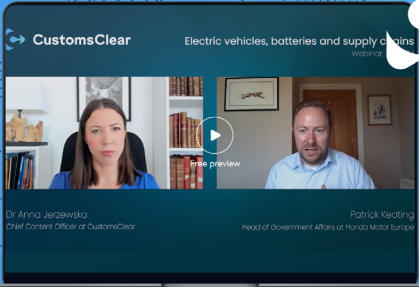
Customs controls and frontier management: a cybernetic approach to analysis of the EU problem

In the light of present-day security concerns, customs controls are an area of significant importance as a means of national security as well as the economic defence and security of the nation-state or supranational blocks. Although this is a general issue of complex systems, in this article, the problem of control in EU, specifically indicated in [Special Report](#) of the European Court of Auditors, is addressed. The problem is being ignored for several years already [1]. This unaddressed problem indicates another issue, even more important – the defective control mechanism in EU, which fails to recognize critical issues and fails to initiate the corrective actions by taking responsibility and by claiming the ownership of the problem.

It has become evident that not all borders are properly controlled for Customs and immigration purposes, especially within and around the EU. Some of this can be attributed to electronic controls, where cross-border activities are carried out using electronic means. However, the absence of physical borders, especially between Northern Ireland and the Republic of Ireland, means that there are free flows of traffic without any form of cross-border controls (we

[Read continuation on CustomsClear \(€\)](#)





Video

1 h.

available to paid subscribers

Electric vehicles, batteries and supply chains

Learn more

More information: www.customsclearance.net/en/courses/electric-vehicles-batteries-and-supply-chains



Omer Wagner

Advocate, Israel

[About the author](#)

COUNTRY UPDATE

Fur coat? Not in Israel

Israel's wildlife fur compliance regime

The import of furs of wildlife into the State of Israel is under a strict supervision of the Nature and Parks Authority (Nature Authority), which is department of the Israeli Ministry of Environmental Protection. This is part of a larger issue of importing animals or parts of them, but in this article we will focus on the import of furs into Israel. It's an interesting example, which we believe is not common elsewhere, due to a very specific piece of Israeli law. This law forbids importing wildlife fur, unless they meet the conditions of one of a very few exceptions. One of the key exceptions is fur for religious purposes.

The Israeli Customs Authority, which is authorised to supervise imports, serves as the Nature Authority long arm to check the compliance of imports when a shipment containing animal fur arrives in Israel.

CITES CONVENTION - GENERAL

The Israeli law and regulations apply (with certain changes) the [Convention on International Trade in Endangered Species of Wild Fauna and Flora](#) (known as CITES), signed in the USA in 1973. Most of the countries of the world are members of the convention - including Israel, which signed in 1979. The [EU signed](#) in 2015.

The Convention divides wildlife into three groups, which are distributed across three Appendices to the Convention [1]:

- Appendix 1: species threatened with extinction. Trade in these goods must be strictly regulated and such must be allowed only in exceptional circumstances. This appendix includes, for example, gorilla, chimpanzee, tiger, jaguar, cheetah, Asian elephant, rhinoceros, and more;
- Appendix 2: species that are not currently threatened with extinction but trade in them may lead to such outcome. This appendix includes, for example: giraffe, types of wolves, parrots;
- Appendix 3: species where trade needs to be regulated in order to prevent exploitation. This appendix includes, for example: dog, buffalo, types of elk, and more.

Some wildlife species are not listed in any of the appendices of the Convention. There are also certain concessions for personal/ non-commercial importation of animals.

[Read continuation on CustomsClear \(€\)](#)

**Boryana Peycheva**

Assistant Logistics Manager, Nemuno
Banga Ltd., Bulgaria

[About the author](#)

COUNTRY UPDATE

NOCA's Bulgarian Green Corridors project

Editorial note: the article refers to the Bulgarian Green Corridors project that has not yet been officially launched. The information contained in the article comes from the authors' work and conversations with the project team and is shared with the team's permission.

INTRODUCTION

The rapid crossing of land borders for imported and exported goods (including for intra-EU movements) would help to take the operation of international supply chains to a new level. Timely delivery of goods is much more than a fulfilment of trade commitments in order to build fair and long-term business partnerships. The COVID-19 health crisis and the still-unfolding war in Ukraine serve as reminders that timely delivery of goods can be vital for people's lives and health. Furthermore, delays at borders resulting from a number of customs and non-customs checks are an administrative burden.

After the beginning of the global Covid-19 pandemic in 2020, the Bulgarian government established [temporary Green Corridors](#) at its main land borders with neighbouring countries (Romania, Greece, North Macedonia, Serbia and Turkey) for all types of goods. The time for customs and non-customs checks per truck was no more than 15 minutes. This facilitation was available until the end of the pandemic, after which standard procedures at border crossing points came back into force. This resulted in a resumption of heavy traffic, queues at borders and increased checks, which in turn led to:

- goods being more expensive;
- an impact on the natural environment (carbon emissions);
- delayed deliveries and affected production processes, etc.

On 21 February 2017, the European Commission adopted a [ministerial resolution](#) calling for improved land transport connectivity between Europe and Asia by building models for facilitating the crossing of national borders when transporting goods. This would modernise the sector. Active participation in this endeavour is also envisaged for the EC Customs Working Group, as its cooperation is crucial for the implementation of such an innovative project. Taking into account the above, the National Organisation of Customs Agents in the Republic of Bulgaria (NOCA) has prepared a project for the establishment of permanent Green Corridors at the Bulgarian borders with all its neighbouring countries, which would greatly facilitate the future steps towards the implementation of the adopted

[Read continuation on CustomsClear \(€\)](#)

**Özlem Yorulmaz**

Managing Director, Ozvise
Consulting, Turkey

[About the author](#)

COUNTRY UPDATE

Changes to e-commerce legislation in Türkiye

The new [Decision](#) published on August 6 in Türkiye states that the de minimis of EUR 150 applied to non-commercial goods shipped from abroad to an individual -in Türkiye through mail or fast cargo transport, will be lowered to EUR 30. According to the Decision, a fixed rate of duty will be collected at the rate of 30% of the value of goods if they come directly from EU countries and 60% if they come from other countries. This will apply to all goods coming to a natural person through mail or fast cargo transport below EUR 30 as well as medicines below EUR 1500. This Decree will enter into force 15 days after the decision is published: on 21 August.

WHAT WERE THE PREVIOUS LIMITS AND TAX RATES?

Changes to de-minimis for e-commerce have been gradually introduced in recent years. A Decree published in October 2009 introduced a de minimis threshold for goods below EUR 150 and not in commercial quantity.

With the subsequent amendments, a tax rate of 18% for products coming from the EU and 20% for products coming from other countries was introduced. These rates were increased to 20% for the EU and 30% for other countries in 2022. It's also important to remember that cosmetic products cannot be imported to Türkiye by fast cargo transport.

However, there is another type of tax that is often overlooked in the legislation. With the amendment made in 2019, a clause was added to the same article which meant that an additional 20% tax would be applied to the above rates in case of the goods included in the Annex (IV) to the [Special Consumption Tax Law \(SCT\)](#). In terms of context, there is an excise tax-like Special Consumption Tax application in Türkiye. For products listed in four lists, a separate tax is levied at certain proportional or lump sum rates. For imported products, this tax is levied during customs procedures and this amount is also included in the base value for VAT (meaning the tax is taxed again). List IV, on the other hand, includes products that are called luxury goods but are actually everyday products (e.g. refrigerators, washing/ drying/ dishwashers, vacuum cleaners, telephones, cameras, etc.).

WHY DID THIS CHANGE ATTRACT MORE ATTENTION THAN THE PREVIOUS ONES?

Recently, a high number of goods have been imported from sites such as Amazon, Temu, Aliexpress etc. This

[Read continuation on CustomsClear \(€\)](#)



Ingrida Kemežienė

Project manager, PwC Lithuania,
Lithuania

[About the author](#)

CASE LAW

Binding Tariff Information: for one or for all?

Can companies rely on Binding Tariff Information (BTI) issued for their competitors' goods for the classification of their own products? This question was examined in the European Court of Justice (ECJ) in its recent ruling, which raised the issue of the classification of optical fibre cables under Combined Nomenclature (CN) subheadings 8544 70 00 and 9001 10 90. The case also considered the principles of legal certainty and legitimate expectations that businesses increasingly need to rely upon to justify various decisions.

FACTUAL SITUATION

From 6 July to 21 December 2018, Prysmian Cabluri și Sisteme SA (Prysmian) imported into Romania optical fibre cables separately coated with a two-layer coating without a protective sheath (Products), classified under CN subheading 8544 70 00 'fibre optic cables', which were subject to an import duty rate of 0%.

On 1 July 2019, Prysmian informed customs that, considering the changes made in the 2019 EU explanations regarding CN 8544 70 00 compared to the 2007 explanations, the Products are now classified under CN subheading

[Read continuation on CustomsClear \(€\)](#)

The advertisement features a laptop on the left displaying the Customs Knowledge Institute logo and the course title 'Business understanding of customs'. To the right, the CustomsClear logo is at the top. Below it, three boxes specify 'Video course', '30 min.', and '95 €'. The course title 'Business understanding of customs' is prominently displayed in large text. At the bottom right, a 'Learn more' button is visible.

More information: www.customsclearance.net/en/courses/business-understanding-of-customs



Dr Erika Besusparienė

Associate Professor, Vytautas
Magnus University, Lithuania

[About the author](#)

EXPLAINER

Customs as the gateway to sustainability

The customs industry, together with all the stakeholders such as policymakers, customs authorities, customs brokers, logistics, and trading companies, is becoming increasingly intertwined with sustainability policies aiming to mitigate the impact of climate change. These policies include the carbon border adjustment mechanism (CBAM), deforestation, new corporate sustainability regulations, etc., but also e-customs and aspects of the proposed EU customs reform.

This creates new practical challenges that companies need to face. The first set of such challenges was introduced with the obligation to submit CBAM reports. Many questions have been raised about the EU Customs Data Hub and answers have yet to be provided. These questions are for example, around obtaining real-time data, risk management, and the responsibility of economic operators. With the European Green Deal, new changes for the international trade of waste, food, textiles, etc arise. In the initial stages of implementation, in the next few years, all of the policies are likely to hinder some companies from doing

[Read continuation on CustomsClear \(€\)](#)





Video

1 h.

available to paid subscribers

Understanding CBAM: the New Frontier for Customs

Learn more

More information: www.customsclearance.net/en/courses/understanding-cbam-the-new-frontier-for-customs



UNLOCKING CUSTOMS OPPORTUNITIES



Since 1991, the ODASCE European Customs Conference is the must-attend event for business and administrations in order to share ideas, break the new and anticipate tomorrow's customs challenges!



**Under the patronage of
the French Customs**

The 17th edition of the European Customs Conference is dedicated to innovation and positive outlook.

Our goal: to open up new perspectives to help you facing customs challenges and seize opportunities!

In this game of constantly changing rules, economic instability and geopolitical tensions, you have to always level up in order to keep winning and to take benefit for your company at each level. Join us in this collective adventure, where knowledge, sharing, and collaboration will be the keys to **unlock your customs opportunities**.

- Round Tables
- Think Tanks
- Hot Topics
- Networking slots
- Social events

LEARN MORE >



15% off the standard rate with
promo code : Unlock CustomsClear



Sponsors ★★★

conex
1-WAY TO CUSTOMS

ok!duty
by SOGET • CustomsBridge

cargowise

ODASCE



Customs
Knowledge
Institute

ONLINE COURSE

Customs clearance and trade compliance in the European Union

Learn more about the course

for importing-exporting and logistics
companies, consultants, customs brokers



Certificate
endorsed by industry
leaders and universities



Study anywhere
online access 24/7



Drop-in sessions
meet lecturers and
ask questions



Repeat modules
as many times
as you need



Articles
1700+ articles from
400 experts



Keep your pace
3 months access



CKC community
join the network

Course prepared according to EU
Customs Competency Framework
and the European standard EN 16992
and verified by two international
universities.



Course content: 21 modules

Basics

1. Business understanding of customs
2. Supply chain operations
3. Customs legislation and regulation
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
ICC Ukraine, Founder & CEO of
PLASKE Academy, Ukraine



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

The course is placed on www.customsclear.net, which is trusted by:

ARKEMA



 **Hollister**



George Baker

FIRST CHAIR

WE MAKE THE LAW SOUND

international trade law firm

 www.firstchair.legal

 office@firstchair.legal



Pantazis & Associates

Customs Services since 1976

Greece & Cyprus

E-mail: info@pantazis.co
Tel: +30 2310 514 001
Website: pantazis.co



Customs and Excise Management

Customs Representation Services

Exporter of Record

Licenses and Authorizations

Compliance Audits and Counseling



ALMEIDA, GALEOTE & NÓBREGA

— Brazilian Tax and Business Law Firm —

Business, Tax, Compliance, International Trade & Customs

 www.agnoadvogados.com.br

 agno@taxcompliance.com.br

Sao Paulo – Brazil – MERCOSUL

Your expert for customs and foreign trade law.

hlw-muenster.de



HARNISCHMACHER LÖER WENSING
Rechtsanwälte Partnerschaftsgesellschaft mbB

CUSTOMS COMPLIANCE & RISK MANAGEMENT

JOURNAL FOR PRACTITIONERS IN EUROPE



Audience
8000



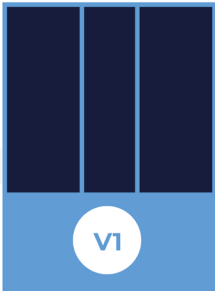
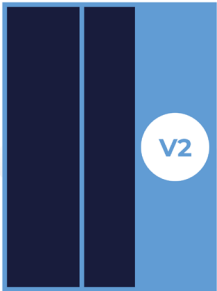

Market
Europe



Readers
Trade, Logistics, Consulting, Etc.

Advertise your company in CCRM journal!

Customs Compliance & Risk Management (CCRM) journal provides practitioners in Europe and beyond with up-to-date information and commentary from experts on customs-related topics.

			Size	Price
			V1 228x 100 mm	380€
			V2 90x297 mm	380€
			V3 228 x 297 mm	900€
228x100 mm	90x 297 mm	228x297 mm	Cover pages	TBA

CCRM publication schedule

February
April
June
August
October
December

Repeat discount

2 times	15% off
4 times	25% off
6 times	40% off

CCRM journal is released in PDF bimonthly since 2020.
See all issues: www.customsclearance.net/en/ccrm

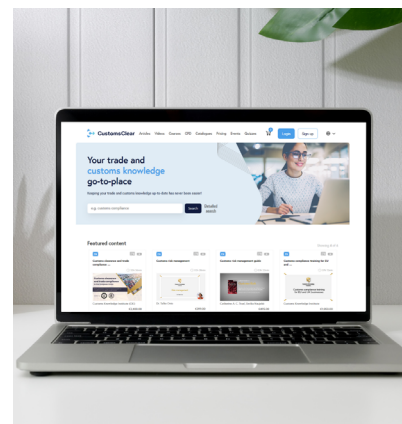
Contact us:
info@customsclear.net

ABOUT THE JOURNAL

The Customs Compliance & Risk Management Journal for Practitioners in Europe (CCRM) is published by CC Learning, UAB, Mariu st. 17, 93264 Klaipeda, Lithuania (Publisher).

The articles on the platform www.customsclear.net (platform) are continuously published in English and several other languages. The pdf version is published bi-monthly by the 15th of the following month. Registered users are informed about new content daily or weekly by email.

There are two categories of articles: free and paid. If you want to read paid articles on the platform, click on one of the paid articles to find out the price and purchase access to a single article or to all content for a certain period of time.



INFORMATION FOR AUTHORS

You are welcome to contribute articles to the CCRM by writing to us at info@customsclear.net. Contributions will not be remunerated. As a thank you for your contribution, we invite you to meet other authors at the bi-monthly online meetings. This is a great opportunity to expand your international network! [Learn more](#)

EDITORIAL BOARD

Enrika Naujokė, CustomsClear, UAB, Lithuania
Dr Anna Jerzewska, CustomsClear, the UK/ Portugal
Dr David Savage, Ireland
Roberto Raya da Silva, Raya Consult, Brazil
Prof Borys Kormych, National University 'Odesa Law Academy', Ukraine
Dr Ilona Mishchenko, National University 'Odesa Law Academy', Ukraine
Samuel Draginich, Amazon EU, Luxembourg
Ira Reese, Global Security and Innovative Strategies, the USA
Mark Rowbotham, Portcullis ISC, the UK
Svitlana Siurik, Belgium
Omer Wagner, Israel

DISTRIBUTION

The full version of the CCRM issue is intended only for readers who have purchased a subscription on www.customsclear.net or received it directly from the Publisher. The issue and (or) the articles may not be distributed without written permission from the Publisher. When citing articles, please include the title of the article, the author, the title of the journal and the issue number.

RESPONSIBILITY FOR THE CONTENT

The information contained in CCRM journal is for general information purposes only and should not be construed as legal advice, conclusion or consultation. The Publisher does not necessarily agree with the views of the authors of the articles.

CONTACTS

CC Learning, UAB, Mariu st. 17, 93264 Klaipeda, Lithuania. Email: info@customsclear.net