

Webinar EFS Customs developments

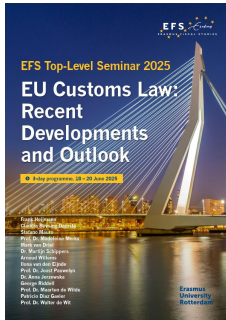
Prof. dr. Walter de Wit

Dr. Martijn L. Schippers

Rotterdam – 17 April 2025

**Erasmus
University
Rotterdam**

EFS programmes on customs



- 18-20 June 2025
- More than 8 years of relevant work experience
- Topical issues

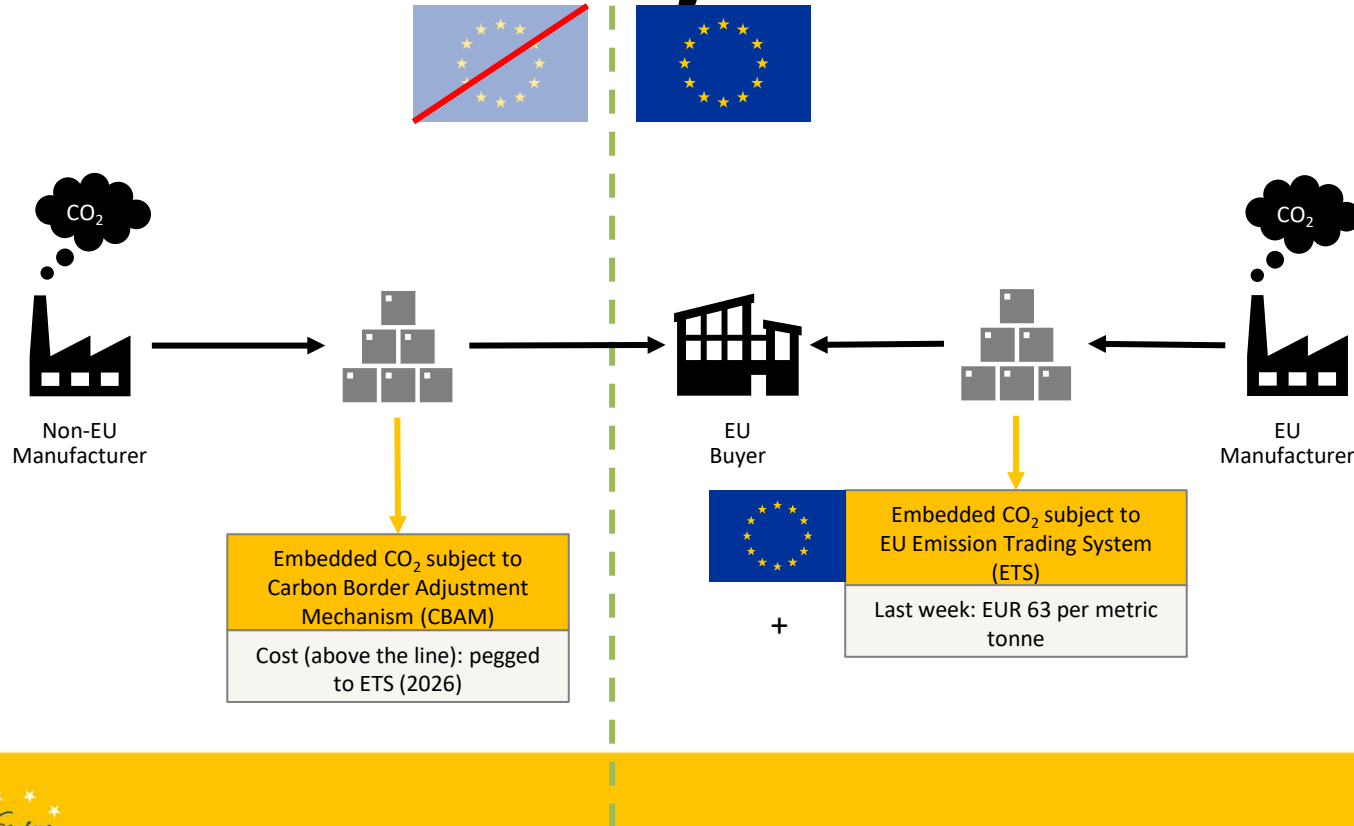


- 22-26 September (week 1) and 3-7 November (week 2) 2025
- 2-8 years of relevant work experience
- Understanding of general issues in EU customs law, as well as in-depth training in relevant strategic and business issues.

Agenda

- The impact of the Omnibus proposals on the EU Carbon Border Adjustment Mechanism;
- The tariffs imposed by the Trump administration and EU retaliation measures;
- The EU Customs Reform;
- Pending ECJ case law.

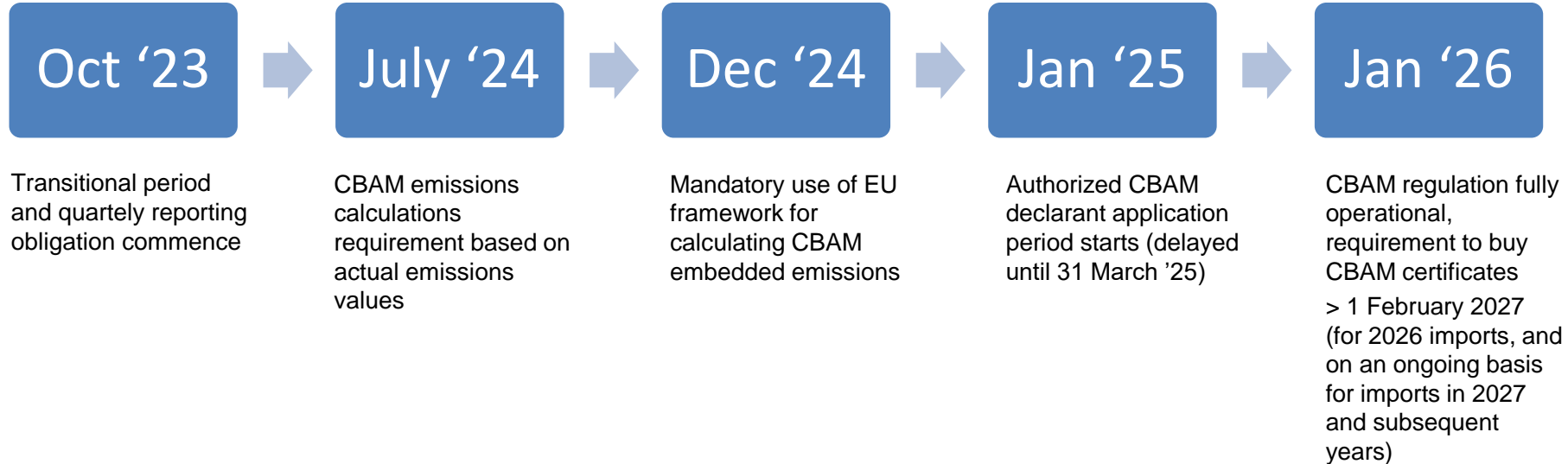
EU Carbon Border Adjustment Mechanism



Omnibus – Key proposed changes to CBAM

De minimus threshold	Certificate purchase date	Annual reporting deadline	Data collection processes from third countries	Enforcement, and penalties and circumvention
Exempts importers of small quantities of CBAM goods (up to a 50-tonne of mass excluding Hydrogen and Electricity per calendar year) from compliance obligations.	Defers the obligation to purchase certificates to February 2027 to cover CBAM goods imported in 2026	The annual reporting deadline is pushed back to 31 August Y+1	Use of default values instead of actual embedded emissions Simplified emission tracking system	Strengthened anti-abuse provisions and a joint anti-circumvention strategy together with national authorities. New provisions allow discretion to reduce penalties for negligible or unintentional errors, but deliberate infringement will be subject to increased penalties Stricter rules to avoid circumvention

CBAM – next steps



The tariffs imposed by the Trump administration and EU retaliation measures

- 12 March 2025 – Steel and aluminium tariffs
- 3 April 2025 – Tariffs on cars

The tariffs imposed by the Trump administration and EU retaliation measures

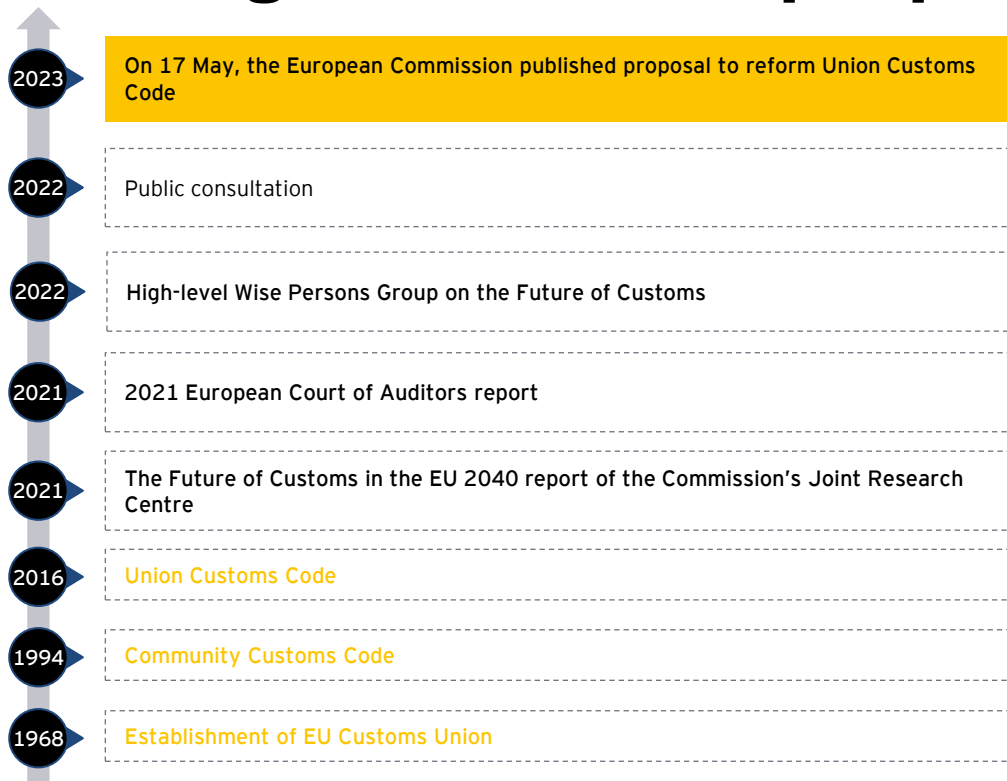
- 'Liberation day'
- Timing
- Exceptions

Countries & Territories and Reciprocal Tariffs, adjusted					
Algeria	30%	Iraq	39%	Nigeria	14%
Angola	32%	Israel	17%	North Macedonia	33%
Bangladesh	37%	Japan	24%	Norway	16%
Bosnia and Herzegovina	36%	Jordan	20%	Pakistan	30%
Botswana	38%	Kazakhstan	27%	Philippines	18%
Brunei	24%	Laos	48%	Serbia	38%
Cambodia	49%	Lesotho	50%	South Africa	31%
Cameroon	12%	Libya	31%	South Korea	26%
Chad	13%	Liechtenstein	37%	Sri Lanka	44%
China	34%	Madagascar	47%	Switzerland	32%
Côte d'Ivoire	21%	Malawi	18%	Syria	41%
Democratic Republic of the Congo	11%	Malaysia	24%	Taiwan	32%
Equatorial Guinea	13%	Mauritius	40%	Thailand	37%
European Union	20%	Moldova	31%	Tunisia	28%
Falkland Islands	42%	Mozambique	16%	Vanuatu	23%
Fiji	32%	Myanmar (Burma)	45%	Venezuela	15%
Guyana	38%	Namibia	21%	Vietnam	46%
India	27%	Nauru	30%	Zambia	17%
Indonesia	32%	Nicaragua	19%	Zimbabwe	18%

The tariffs imposed by the Trump administration and EU retaliation measures

- Two-steps approach for reacting to the steel and aluminium tariffs
- Retaliation measures against the baseline/country specific tariffs

Background of the proposals



Why a reform of the Union Customs Code (UCC)?

The reform responds to the current pressures under which EU Customs operates, including a huge increase in trade volumes, especially in e-commerce, a fast-growing number of EU standards that must be checked at the border, and shifting geopolitical realities and crises.

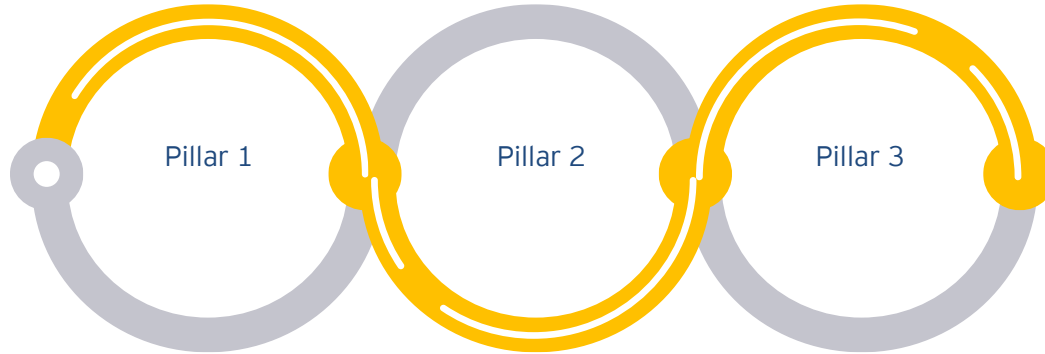
Next steps and timeline

The legislative proposals have been sent to the European Parliament and the Council of the European Union for agreement, and to the European Economic and Social Committee for consultation.

Overview of the proposals

A smarter approach to customs checks

EU Customs Authority



A new partnership with business

The new EU Customs Data Hub

Trust and Check traders

A more modern approach to e-commerce

Make online platform key actors

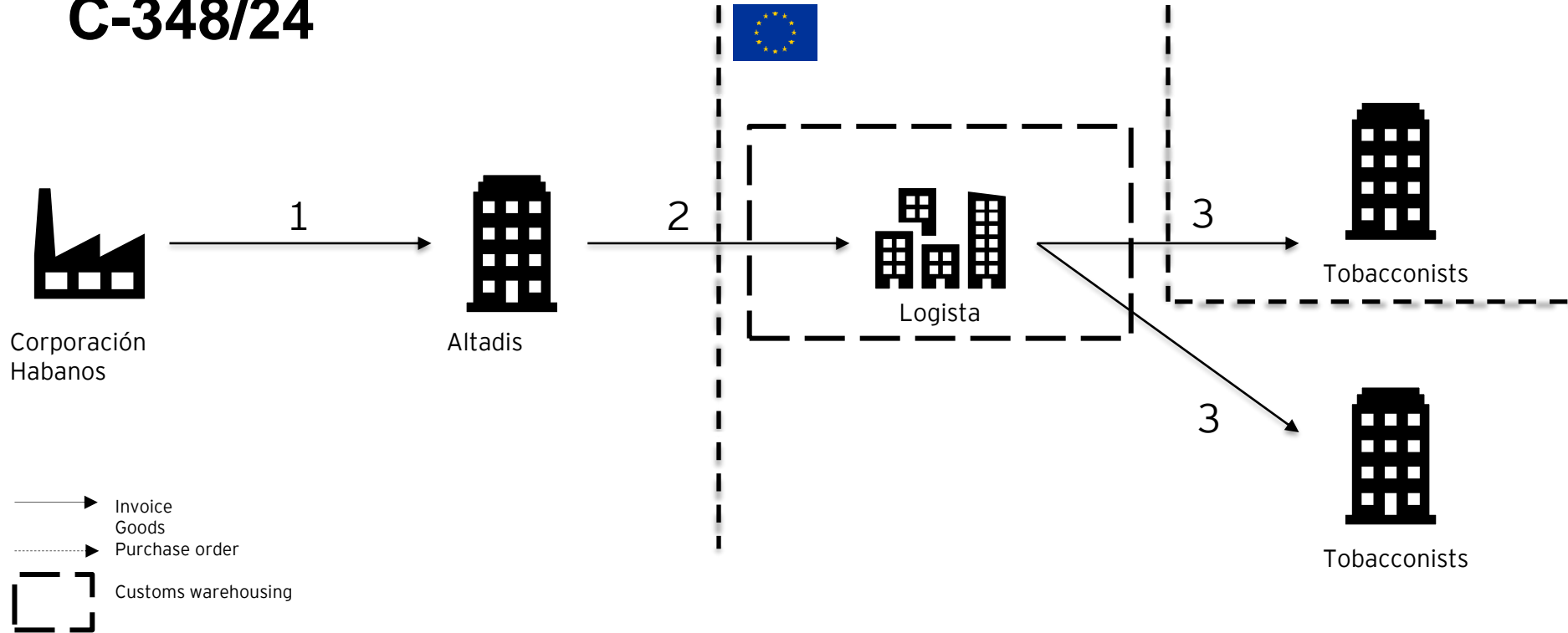
Abolishment 150 EUR exemption

Five customs duty categories for low-value goods

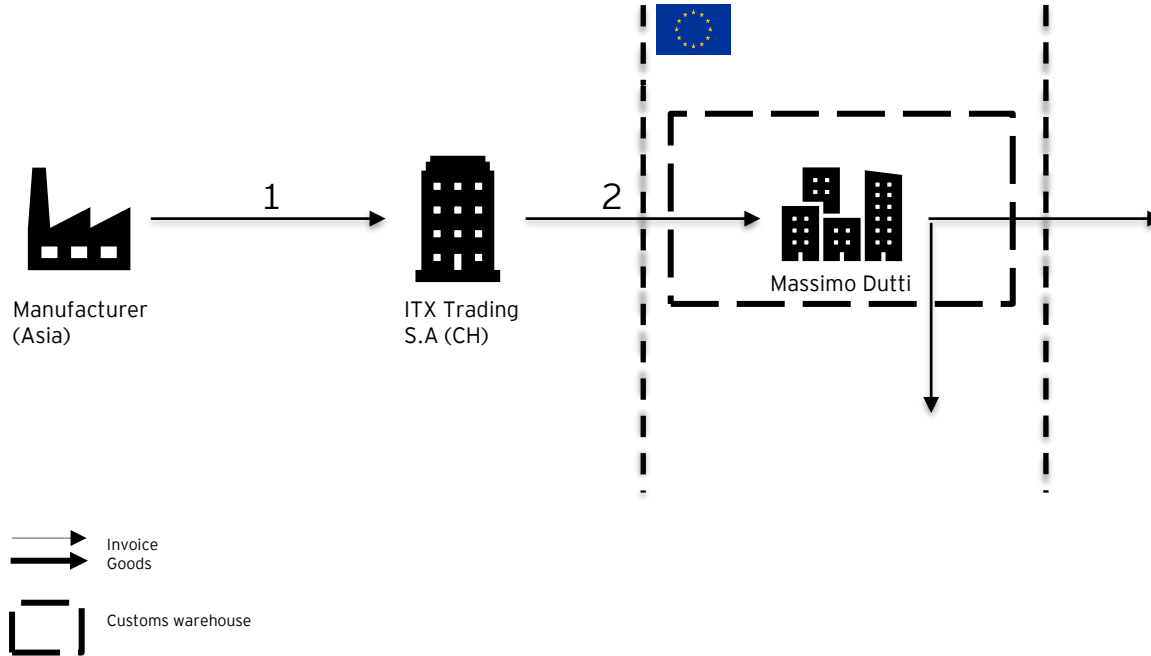
Commission work programme 2025

- Amendment of VAT Rules for Distance Sales of Imported Goods
- Simplified Tariff Treatment and Elimination of Customs Duty Relief Threshold
- Establishment of a New Union Customs Code and European Union Customs Authority

Compañía de Distribución Integral Logista, S. A., C-348/24

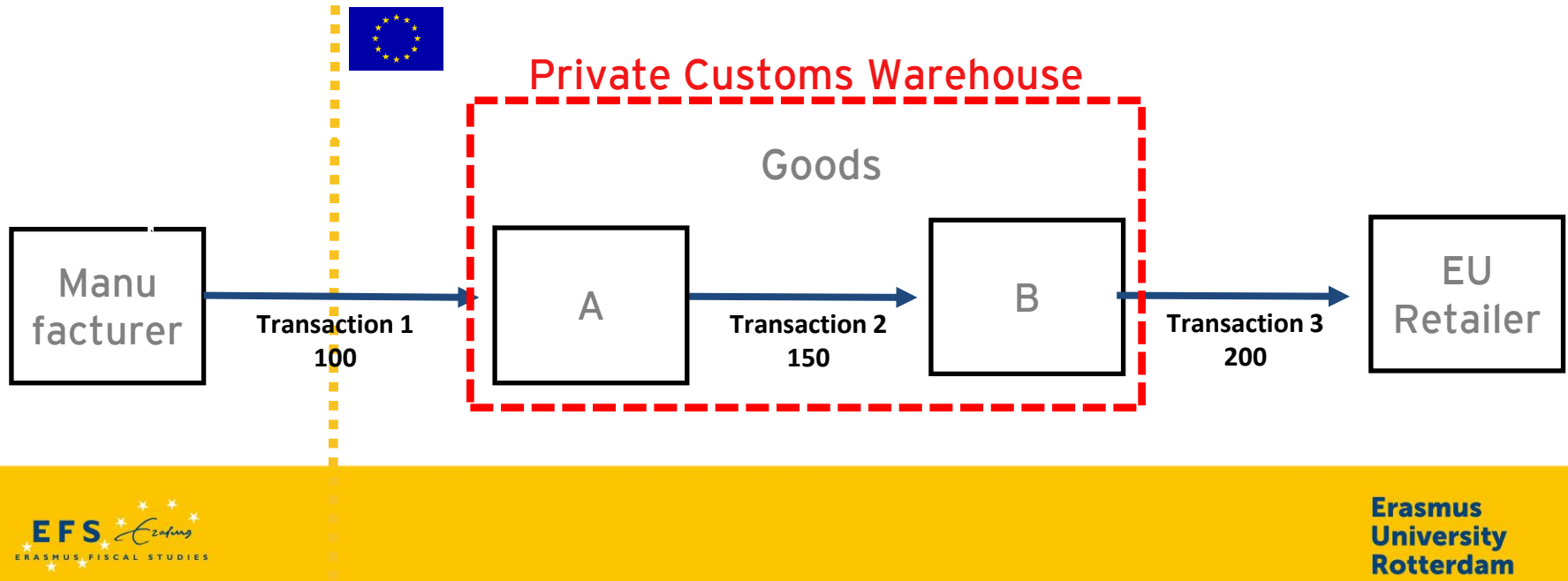


Grupo Massimo Dutti, C-500/24

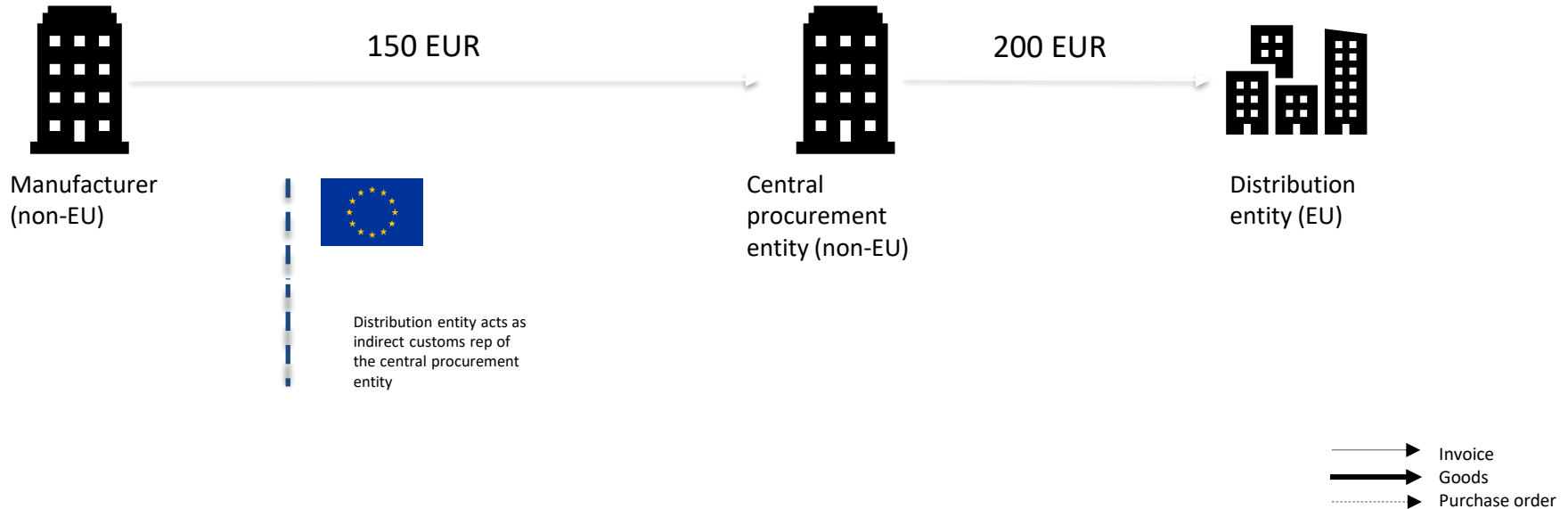


Last sale for export

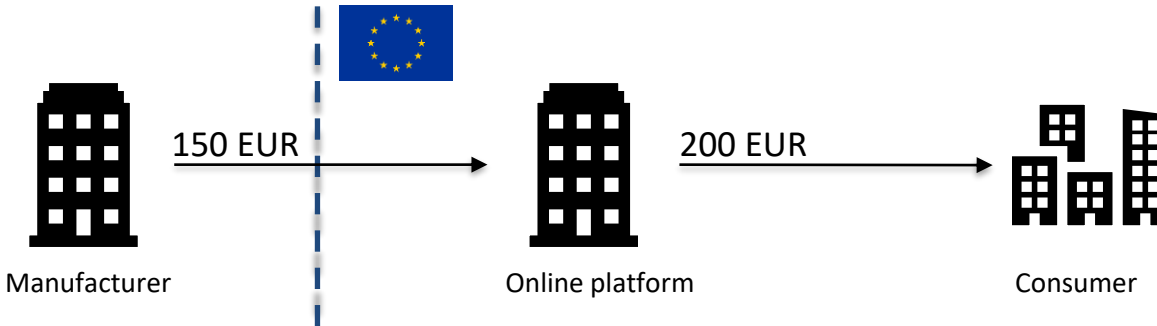
- Commercial vs geographic interpretation
- Why this is important under the Union Customs Code



14e meeting of 14-15 November 2023, “Order of sales”, TAXUD/A6/2023/11589070



14e meeting of 14-15 November 2023, “Order of sales”, TAXUD/A6/2023/11589070



Example 1

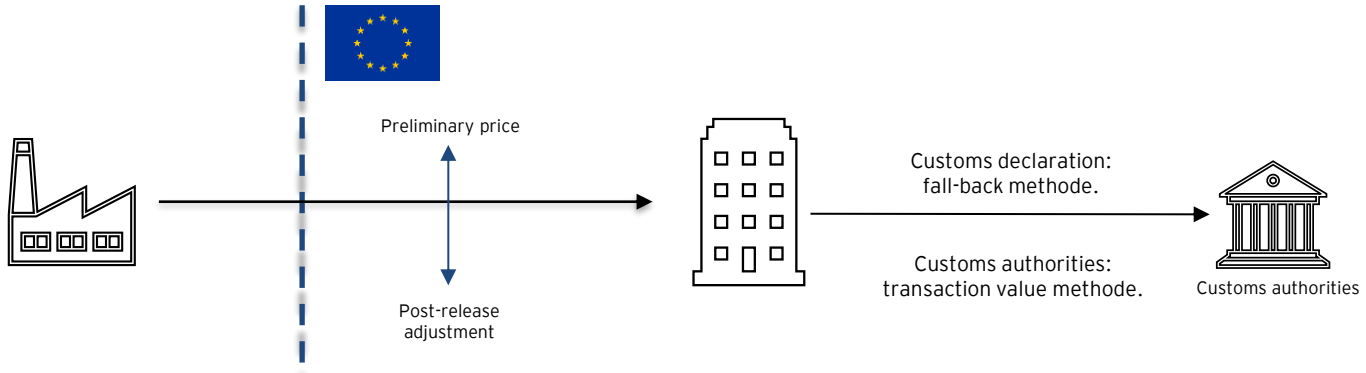
Online platform accepts order before PO is issued to the manufacturer

Example 2

Online platform accepts order after PO is issued and accepted by fabrikant



Tauritus, C-782/23



→ Invoice
→ Goods

Thank you for your attention!

More information?

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