



Webinar EFS Customs developments

Dr. Martijn L. Schippers

Rotterdam – 16 October 2025

**Erasmus
University
Rotterdam**

Agenda

1. Handling fees
2. The tariffs imposed by the Trump administration and EU retaliation measures;
3. EU sanctions packages
4. The impact of the Omnibus proposals on the EU Carbon Border Adjustment Mechanism;
5. Developments in customs valuation.

Other EFS programmes

Post-Masters (in Dutch)

- Indirect taxes
- International and European Tax law



Post-Masters (in English)

- EU VAT
- EU Tax law



Top-Level Seminars (in English)

- EU VAT
- Transfer pricing



Conferences

- Upcoming conference: 12 February 2026

Aligning Value — The Intersection of Transfer Pricing, VAT and Customs

1. Handling fees

Handling fee

- Originally referenced by the E-commerce Communication (February 2025) as a means to **fund the customs authorities** for the efforts in an ever-growing number of imported parcels. Supported by the Parliament INI's draft report on product safety in e-commerce imports.
- Prohibited by Article 52 UCC, but now introduced in the Council negotiations by a non-paper of the European Commission in late May. Details still under negotiation.
- New draft Article 18(1a) UCC proposal:
 - “[...] *customs authorities shall collect a **Union handling fee for the customs services** related to goods sold in **distance sales levied per item released for free circulation** in the customs territory of the Union*”
 - “[...] *correspond to the **approximate costs of the customs services**, but it cannot outweigh them*”
 - “*debtor of the customs debt at import shall pay the handling fee **at the moment of payment of the customs debt***”
 - “*other revenue of Union budget*”, except for amounts needed to maintain EU Customs Authority and Data Hub and “xx %” to the Member States.
 - Delegated Act (Article 18(3)) to establish exact amount, methods for calculating and transferring the amount needed for EUCA and CDH
 - Implementing Act (Article 18(4)) to establish the procedure for collecting the handling fee per item

2. The tariffs imposed by the Trump administration and EU retaliation measures

The tariffs imposed by the Trump administration and EU retaliation measures

- Steel and aluminium tariffs of 25% on 12 March 2025 (50% since 4 June 2025)
- Liberation day 2 April 2025
 - 25% tariffs on cars 3 April 2025 / 25% tariffs on car parts 3 May 2025
 - 10% base line tariffs as of 5 April 2025
 - 20% ad valorem rights as of 9 April 2025 (postponed by 90 days on 9 April 2025, and further on 7 July 2025).
- Framework Agreement - 27 July 2025
 - 15% imposed on most EU goods, unless MFN rate is higher as of 1 August 2025
- Duties on copper of 50% as of 1 August 2025
- EU proposals to remove tariffs on most US industrial/agricultural goods - 28 August 2025
- Tariffs on EU cars reduced to 15% with retroactive effect as of 1 August

The tariffs imposed by the Trump administration and EU retaliation measures

EU to eliminate tariffs on all US industrial goods, and preferential treatment US seafood and agricultural goods

US to impose flat-rate of 15% on EU originating goods unless MFN is higher

MFN rate on EU originating unavailable natural resources (including cork), all aircraft and aircraft parts, generic pharmaceuticals and their ingredients and chemical precursors.

Despite outcome 232 section investigations on pharmaceuticals, semiconductors, and lumber: US tariff does not exceed 15%.

US import rate to 15% for cars as of 1st of the month that EU publish proposal to eliminate tariffs

Further simplification/flexibilities for CBAM and other sustainability measures

The tariffs imposed by the Trump administration and EU retaliation measures

Reaction from the EU Parliament

- Complaints about the investments the EU committed itself to (i.e., 750 billion dollars in US gas, oil and nuclear power)
- Doubts about stability – 400 additional steel products subject to higher duties, threat of Trump to impose additional duties as a result of the penalty to Google
- Ask for the use of the anti-coercion instrument
- Ask to speed up negotiations of trade deals with other countries than US

The tariffs imposed by the Trump administration and EU retaliation measures

Two proposals

- Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the non-application of customs duties on imports of certain goods ('Lobster regulation')
- Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the adjustment of customs duties on the import of certain goods originating in the United States of America and opening of tariff quotas for imports of certain goods originating in the United States of America

The tariffs imposed by the Trump administration and EU retaliation measures

Characteristics of the 'lobster regulation'

- Retroactive effect as of 1 August
- Reimbursement possible
- Irrespective of the origin



The tariffs imposed by the Trump administration and EU retaliation measures

Characteristics of the regulation to remove tariffs on US goods

- No retroactive effect
- General legislative process
- Non-preferential origin, until preferential origin rules are established
- Three annexes
 - Annex 1 – removal of tariffs
 - Annex 2 – removal of ad valorem duties only
 - Annex 3 – tariffs quota

The tariffs imposed by the Trump administration and EU retaliation measures

The Trump Administration appealed to the US Supreme Court the 29 August [US Court of Appeals for the Federal Circuit](#) en banc opinion that said President Trump exceeded his authority with respect to his tariff policy. The Federal Circuit affirmed (7-4) a decision by the US Court of International Trade (CIT) that held that President Trump had exceeded his authority in imposing certain tariffs under the *International Emergency Economic Powers Act* (IEEPA). The Federal Circuit had [temporarily stayed](#) the CIT's decision, allowing the IEEPA-based tariffs to remain in place pending appeal.

The tariffs imposed by the Trump administration and EU retaliation measures

The Federal Circuit panel ultimately agreed with the lower court that “IEEPA’s grant of presidential authority to ‘regulate’ imports does not authorize the tariffs imposed by [five Presidential] Executive Orders,” which included the 2 April “Liberation Day” announcements and Executive Orders imposing tariffs on Mexico, Canada and China in response to migration and drug smuggling allegations. The Supreme Court’s affirming the Federal Circuit’s decision against the Administration’s actions would be a major blow to President Trump’s tariff policy and could result in billions of dollars in tariff refunds.

New steel measures proposed by Commission

On 7 October 2025, the EU Commission has published a [proposal](#) in order to address the negative impacts of the global overcapacity on the Union steel market. The proposal suggests the following:

- **A new tariff quota** will be implemented for steel imports. The allocation of free-of-duty quotas will be based on the market share of non-EU countries in the year 2013 which represents the most appropriate basis for calculation as this year was not impacted by the global overcapacity outbreak. The quotas will be administered quarterly, and it will not be possible to carry over the unused quotas to the next quarter.
- When the tariff quotas are exhausted, the imports of the relevant product categories will be subject to an **ad valorem out of quota duty of 50%** (currently 25%). Imports originating in countries with which the EU has free trade area agreements should in such cases also be subject to such tariff quotas, except if the in-scope products originate from Norway, Iceland or Liechtenstein.
- Based on the proposal, importers also need to provide appropriate evidence, such as a mill certificate which will **prove the country of “melt and pour”** of the steel used in the production of the product at the time of importation.

3. EU Sanctions

EU Sanctions

17th package of sanctions against Russia

- Measures adopted include:
 - sanctions against 17 individuals and 58 entities, including Surgutneftegas
 - a ban on port access and on providing services related to maritime transport for a further 189 vessels in Russia's shadow fleet
 - export restrictions on dual-use goods and technologies for 31 new entities, some of which located in third countries
 - further export restrictions on goods which contribute to Russia's military and technological enhancement, including chemical precursors to energetic materials and spare parts for machine tools

EU Sanctions

18th package of sanctions against Russia

Measures adopted include:

- sanctions against 14 individuals and 41 entities
- lowering the price cap for crude oil from \$60 to \$47.6 per barrel
- import ban on refined petroleum products made from Russian crude oil and coming from any third country
- a port access ban on 105 further vessels in Putin's shadow fleet
- a full transaction ban on Nord Stream 1 and 2
- upgrading the ban on providing EU-based specialised financial messaging services to Russian banks to a full transaction ban and applying it to an additional 22 Russian banks
- a ban on carrying out any transaction with the Russian Direct Investment Fund
- export restrictions on dual-use goods and technologies for 26 new entities, some of which are located in third countries
- further export bans

4. The impact of the Omnibus proposals on the EU Carbon Border Adjustment Mechanism

Omnibus changes

De minimis threshold
150 EUR / consignment



50t / annual / importer

Additional compliance requirements
Indicate CBAM exemption on import declarations

Circumvention
Splitting consignments



Splitting imports

Annual Report Deadline
31 May Y + 1



30 Sept Y+1

Surrender CBAM certificates
31 May Y + 1



30 Sept Y+1

Non-compliance penalty cap
€10 - 50 / ton emissions



€ 130 – 650 / ton emissions

Omnibus changes

Start financial phase

1 January 2026



1 February 2027
(on 2026 imports)

Quartely certificates

80% of Defaults



50% of Defaults +/- mark-up

Repurchasing limit

1/3 of purchased



100% of certificates needed

Foreign Carbon Price when using default values

Only if yearly default carbon prices can be determined



Conditionally, reduction may be claimed based on actual or default emissions

Emission data

Only actual values



Default values are allowed

Repurchase request



Before October 31 Y+1

Omnibus changes

Information exchange

Passively



Actively & immediately

If default value unavailable
Based on 10% highest emitting EU
installations



Based on 10 highest-emitting
exporting countries

**Delegate filing of the CBAM
report**

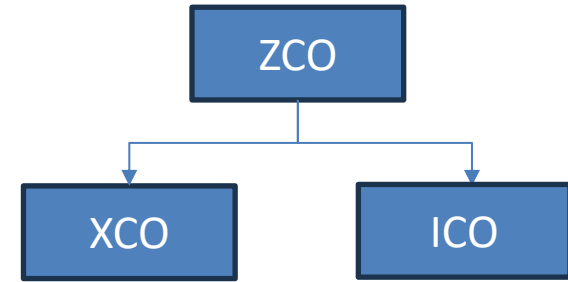
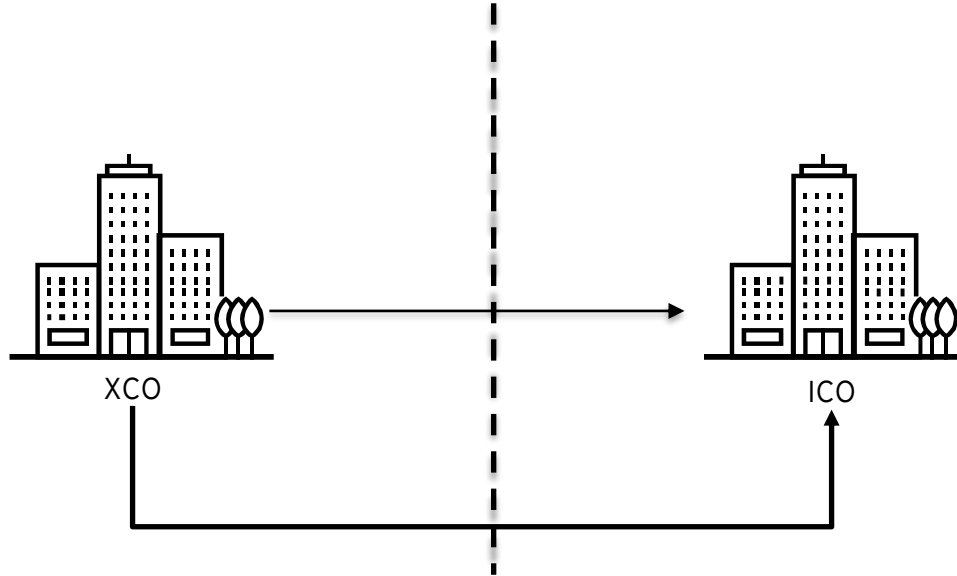
Not allowed



Explicitly allowed

5. Developments in customs valuation

WCO TCCV – Case study 14.3



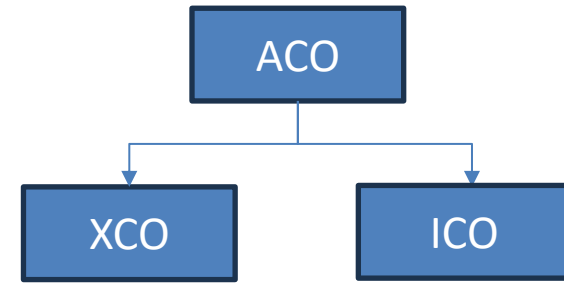
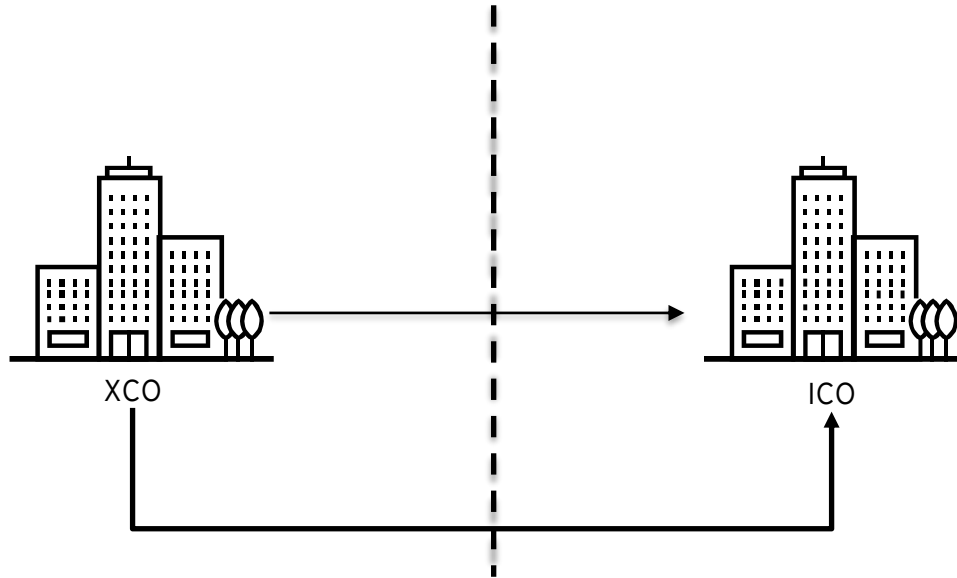
Facts and Circumstances

- Cost-Plus Method (CPM)
- ICO used the transaction price method (10.00 c.u. FOB price + 1.00 c.u. insurance and 2.00 c.u. transport costs).
- Post-clearance audit > no test values available.
- The TP report shows that CPM was used, with an average production cost of 15.00 c.u. + arm's length range of 15–25%, with 20% as the median. No TP adjustments.

Conclusion

- Does the TP report provide information on whether the parties are related and whether the relationship had an impact? **Yes, it does.**
- Does the TP report provide information to determine the computed value method under the fallback method? **Yes, it does.**

WCO TCCV – Case study 14.4



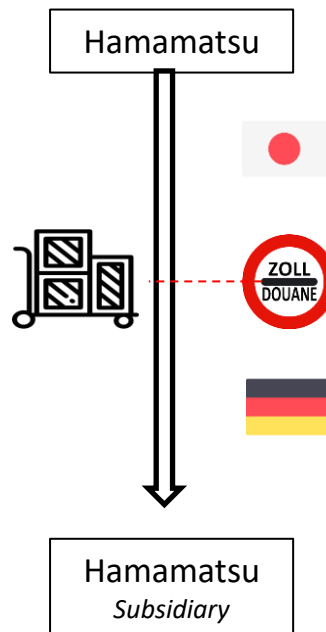
Facts and Circumstances

- Resale-Minus Method
- Price revision at the end of the year.
- For the import, ICO informed customs that the customs value would be based on a transfer price that may be subject to a compensatory adjustment.
- ICO performed a TP adjustment that increased the payable account to XCO for purchases in 2023.

Conclusions

- Customs concluded that the final prices, including the transfer price adjustment, were established in a manner consistent with the normal pricing practices of the industry involved. Therefore, the transaction price method can be applied.
- Local regulations may impose additional requirements on the importer.

Hamamatsu, C-529/16 (20 December 2017)



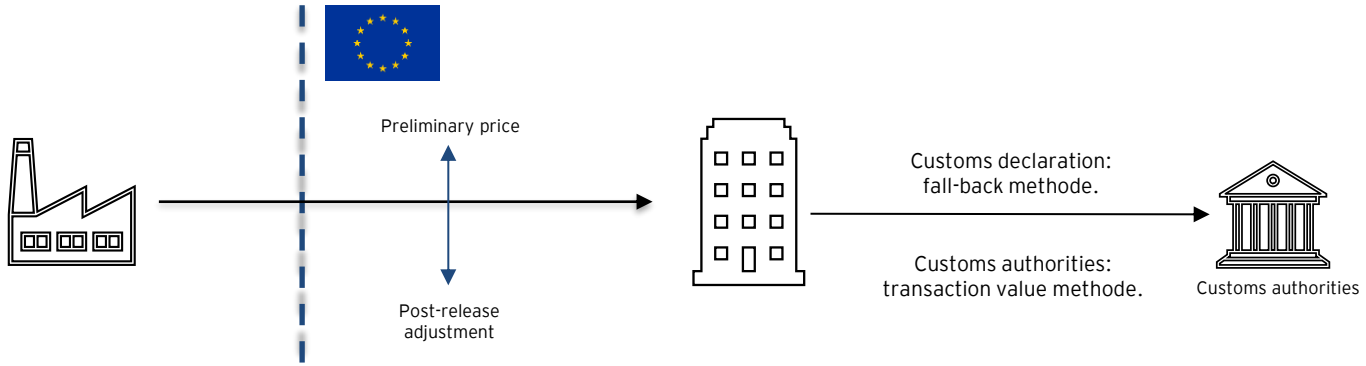
Hamamatsu (H) entered into an APA (Advance Pricing Agreement) with the German tax authorities, which covers transactions involving imported goods between H-Japan and H-Germany.

At the end of the (financial) year, the initially used transfer price is adjusted downward based on the Residual Profit Split Method. H-Germany submitted a request for reimbursement of overpaid import duties.

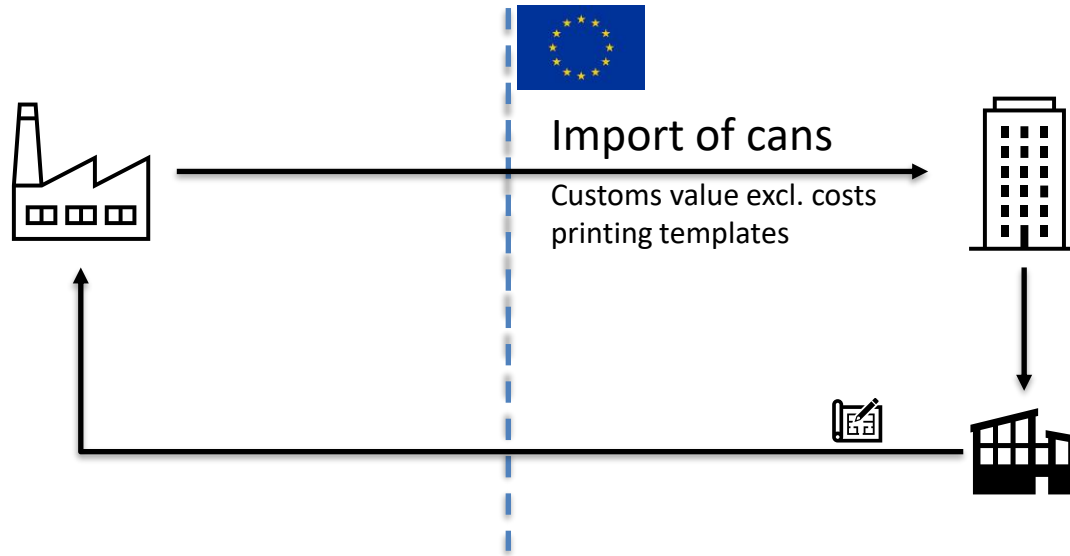
Relevant prejudicial question:

- Can a transfer price be used to determine the customs value in cases where the transfer price is adjusted at the end of the year, regardless of whether the adjustment results in a refund or additional payments of import duties?

Tauritus, C-782/23 (15 May 2025)



G GmbH/Hauptzollamt H (C-307/23) – Cost of packaging or assist?



Thank you for your attention!

More information?

Dr. Martijn L. Schippers
schippers@law.eur.nl



More information about the 2026-editions on
www.erasmusfiscalstudies.nl

