

**EFS Top-Level Seminar 2026**

# EU Customs Law: Recent Developments and Outlook

▶ 3-day programme, 10 – 12 June 2026

Ilona van den Eijnde  
Patricio Diaz Gavier  
Frank Heijmann  
Dr. Anna Jerzewska  
Ruben ten Kaate  
Raoul Ramautarsing  
George Riddell  
Prof. Dr. Sandra Rinnert  
Dr. Martijn Schippers  
Thomas De Visser  
Prof. Dr. Walter de Wit

**Erasmus  
University  
Rotterdam**

# EFS Top-Level Seminar on EU Customs Law: Recent Developments and Outlook



## EFS, Erasmus University Rotterdam

EFS, Erasmus University Rotterdam is a partnership between the tax departments of the Erasmus University Rotterdam's Schools of Law and Economics. EFS has been a leading education and research institute in the areas of international and European taxation for 35 years. Its work concentrates on the operation of indirect taxes, covering both VAT and customs duties, and direct taxes, focusing on individual taxation, corporate taxation and source taxation in an international and/or European context. As well as regularly hosting academic symposia, conferences and lectures, EFS offers a wide range of programmes and top-level seminars.

## Erasmus University Rotterdam

Erasmus University Rotterdam is a global, top-100 research university, where ambitious students prepare for an excellent career. It is one of the biggest universities in the Netherlands, with a student population of around 29,000 and a research community of around 1,600. On the lively and modern campus, students are constantly encouraged to develop their talents and achieve their ambitions in international classrooms of more than 100 nationalities. Its intensive, career-oriented and research-driven degree programmes are matched by an excellent student life in the dynamic and diverse city of Rotterdam. The university's research is strongly focused on societal impact, specifically on health, wealth, governance and culture.

**Initiatives to reform the EU Customs Union, the enactment of ESG-related trade regulations, trade conflicts, changes in customs valuation and Free Trade Agreement developments, along with fresh case law from the Court of Justice of the European Union, are among the numerous elements influencing the constantly evolving landscape of customs practices.**

The EFS 3-day top-level seminar on 'EU Customs Law, Recent Developments and Outlook' (in English) will ensure you are fully up-to-date with all the important developments in your field. As well as hearing talks by and participating in discussions with prestigious speakers – Ilona van den Eijnde, Patricio Diaz Gavier, Frank Heijmann, Dr. Anna Jerzewska, Ruben ten Kaate, Raoul Ramautarsing, George Riddell, Prof. Dr. Sandra Rinnert, Dr. Martijn Schippers, Thomas De Visser and Prof. Dr. Walter de Wit – you will also have the opportunity to engage in discussions with your peers.

## KEY BENEFITS

- Intensive 3-day programme
- In-depth, interactive sessions
- Max. 25 participants
- Bridging theory and practice
- International networking

EFS is pleased to invite you and other top specialists from customs advisory services, legal practice, the judiciary, government bodies, customs authorities, and academia to the 2026 edition of the Top-Level Seminar on EU Customs Law. This three-day seminar offers a unique opportunity to engage in high-level discussions on the latest developments in EU customs law in an informal and intellectually stimulating setting.

On the first day of the seminar, we will begin with an in-depth exploration of the European Commission's proposal to reform the EU Customs Union. Now that the trilogue negotiations are underway to finalize the text of the EU customs reform, this session will offer valuable insights into the anticipated changes and their implications for all affected stakeholders. Speakers from the Dutch Permanent Representation to the EU, academia, and business will share their perspectives on the reform, including its implications for the VAT Directive.

On the second day of the seminar, the focus will shift to sustainability, customs valuation and origin. The morning sessions will address the EU's latest instruments aimed at promoting sustainable trade, including the Carbon Border

Adjustment Mechanism (CBAM), the EU Deforestation Regulation (EUDR), the EU Forced Labor Regulation and rules around the Digital Product Passport (DPP). These developments are reshaping supply chain compliance and will be discussed from both practical and policy perspectives. In the afternoon, the focus will shift to customs valuation and origin. We will explore key updates in customs valuation, including the latest instruments issued by the Technical Committee on Customs Valuation of the World Customs Organization—such as Commentary 27.1, Case Studies 14.3 and 14.4, and Explanatory Note 7.1. These developments offer important clarifications and practical guidance for valuation in complex scenarios. We will then delve into the growing significance of non-preferential origin in a world increasingly shaped by trade tensions and shifting geopolitical alliances. The session will also address the practical implications of self-certification under Free Trade Agreements, highlighting both opportunities and compliance challenges. A representative from OLAF will elaborate on the role the European Anti-Fraud Office plays in monitoring and enforcing origin-related rules within this evolving landscape.

On the third and last day of the seminar, we will explore the evolving role of the customs function in a rapidly changing global environment. This session will highlight the strategic importance of trade automation and how businesses and customs authorities are adapting to digital transformation. The seminar will conclude with a comprehensive review of recent case law from the Court of Justice of the European Union, covering customs, excise, and import VAT matters.

All sessions are designed to offer ample opportunity for in-depth discussions on each topic covered. As we wrap up the seminar, we'll take time to collectively reflect on the matters discussed and draw broad conclusions.

If you are looking to update and expand your highly specialized knowledge and to network with other leading professionals, sign up now for the EFS top-level seminar on 'EU Customs Law: Recent Developments and Outlook' to be held at the Erasmus University Rotterdam on 10 – 12 June 2026.



Kind regards,

**Prof. Dr. Walter de Wit**  
Seminar Director

# Programme | 10 – 12 June 2026

Day 1		Wednesday, 10 June 2026	
12.00-12.30	Arrival of participants at Erasmus University Rotterdam		
12.30-13.30	Lunch at 'Erasmus Paviljoen'		
13.30-13.45	 <p><b>PROF. DR. WALTER DE WIT</b> Full Professor at Erasmus School of Law / Seminar Director EFS / Judge at High Court of The Hague</p>	<p><b>Opening and welcome address</b></p>	
	 <p><b>DR. MARTIJN SCHIPPERS</b> Associate Professor at Erasmus School of Law / Seminar Coordinator EFS / Senior Manager at EY, The Netherlands</p>		
13.45-15.00	 <p><b>FRANK HEIJMANN</b> Counsellor Customs Permanent Representation of The Netherlands to the European Union</p>	<p><b>Reforming the EU Customs Union: Policy Developments and Stakeholder Impact</b></p>	
	 <p><b>PROF. DR. SANDRA RINNERT</b> Head of Customs Department at German Federal University – Finance Branch Lecturer for European Customs Law at the University of Muenster Editor for Customs Law of the AW Prax</p>		
	 <p><b>DR. ANNA JERZEWSKA</b> Founder of Trade and Borders / EuroCommerce Rapporteur on customs</p>		
15.00-15.15	Coffee and tea break		
15.15-16.45	<p><b>FRANK HEIJMANN</b> <b>PROF. DR. SANDRA RINNERT</b> <b>DR. ANNA JERZEWSKA</b></p>	<p><b>Reforming the EU Customs Union: Policy Developments and Stakeholder Impact cont.</b></p>	
16.45-17.00	Coffee and tea break		
17.00-18.00	<p><b>FRANK HEIJMANN</b> <b>PROF. DR. SANDRA RINNERT</b> <b>DR. ANNA JERZEWSKA</b></p>	<p><b>Reforming the EU Customs Union: Policy Developments and Stakeholder Impact cont.</b></p>	
18.00	End of programme and return to hotel		
19.00	Departure to city centre and restaurant		
19.30	Dinner at restaurant in the city centre		





**Day 2 Thursday, 11 June 2026**

08.45	<b>Participants arrive at lecture room</b>	
09.00-10.30	 <p><b>ILONA VAN DEN EIJNDE</b> Senior Manager at EY, US / PhD Candidate Erasmus School of Law</p>  <p><b>GEORGE RIDDELL</b> Manager Director Goyder Ltd / Senior Advisor Flint Global</p>	<b>EU Instruments for Sustainable Trade: Policy Developments and Practical Implications (CBAM, EUDR, Forced Labor Regulation, DPP)</b>
10.30-10.00	<b>Coffee and tea break</b>	
11.00-12.30	<p><b>ILONA VAN DEN EIJNDE</b></p> <p><b>GEORGE RIDDELL</b></p>	<b>EU Instruments for Sustainable Trade: Policy Developments and Practical Implications (CBAM, EUDR, Forced Labor Regulation, DPP)</b>
12.30-13.30	<b>Lunch at 'Erasmus Paviljoen'</b>	
13.30-14.30	 <p><b>DR. MARTIJN SCHIPPERS</b> Associate Professor at Erasmus School of Law / Seminar Coordinator EFS / Senior Manager at EY, The Netherlands</p>	<b>Customs Valuation: Key Updates and Implications</b>
14.30-14.45	<b>Coffee and tea break</b>	
14.45-15.45	 <p><b>DR. ANNA JERZEWSKA</b> Founder of Trade and Borders / EuroCommerce Rapporteur on customs</p>  <p><b>THOMAS DE VISSER</b> Investigator at OLAF</p>	<b>The Changing Landscape of Origin: Impacts of Free Trade Agreements and Global Trade Tension</b>
15.45-16.00	<b>Coffee and tea break</b>	
16.00-17.00	<p><b>DR. ANNA JERZEWSKA</b></p> <p><b>THOMAS DE VISSER</b></p>	<b>The Changing Landscape of Origin: Impacts of Free Trade Agreements and Global Trade Tension</b>
17.00	<b>End of programme and return to hotel</b>	
18.00	<b>Departure to city centre and restaurant</b>	
18.30	<b>Dinner at restaurant in the city centre</b>	



### Day 3

Friday, 12 June 2026

08.45

Participants arrive at lecture room

09.00-10.00



**RAOUL RAMAUTARSING**  
Partner Deloitte

The Tax strategy of companies is changing significantly. How is the world of trade adapting to Tax 3.0 and what is the role of control frameworks and tax automation?



**RUBEN TEN KAATE**  
Global Leader Tax Technology & ITX

10.00-10.30

Coffee and tea break

10.30-12.00



**RAOUL RAMAUTARSING**  
Partner Deloitte

The Tax strategy of companies is changing significantly. How is the world of trade adapting to Tax 3.0 and what is the role of control frameworks and tax automation?



**RUBEN TEN KAATE**  
Global Leader Tax Technology & ITX

12.00-13.00

Lunch at 'Erasmus Paviljoen'

13.00-15.00



**PATRICIO DIAZ GAVIER**  
Customs Lawyer and Litigator – Diaz Gavier

Recent ECJ cases in customs, excise and import-VAT matters



**PROF. DR. WALTER DE WIT**  
Full Professor at Erasmus School of Law /  
Seminar Director EFS / Judge at High Court of  
The Hague

15.00-15.30

Wrap up, closing remarks, conclusions and certificates awarded to participants

15.30

Meeting and drinks at 'Erasmus Paviljoen'

# Programme Management



◀ **PROF. DR. WALTER DE WIT**

Programme Director /  
EFS Board Member

Walter de Wit is Professor of European and International Customs Law at the Erasmus School of Law. He is also a judge at the High Court of The Hague.



◀ **DR. MARTIJN SCHIPPERS**

Programme Coordinator

Martijn Schippers is Associate Professor at the Erasmus School of Law and is specialized in EU Customs Law. He is also a Senior Manager at EY and is part of EY's Global Trade and Sustainability Group in the Netherlands.



## Rotterdam

With a population of over 600,000, Rotterdam is the second largest city in the Netherlands and the centre of the Rotterdam–The Hague metropolitan area. With residents of over 170 different nationalities, Rotterdam is a truly multicultural city. From Brazilian, Polish and Iranian restaurants to African and Asian supermarkets: you'll find it all in Rotterdam.

Rotterdam is famous for having the largest port in Europe, while the River Maas also runs through the 'skyscraper city'. And behind the modern skyline, with its innovative and *avant garde* architecture, you'll find an atmospheric and historic city centre.

The city's international character is also reflected in its cultural activities, including the international art exhibited at the Museum Boijmans Van Beuningen (currently closed for refurbishment) and the Kunsthal. Depot Boijmans Van Beuningen has opened in September 2021 and is the first art storage facility in the world that offers access to a museum's complete collection. Every January you can watch movies from all around the world during the International Film Festival, while in summer you can enjoy the Summer Carnival and the North Sea Jazz festival.

# General information

## Dates

From Wednesday 10 June (12.00 hrs) to Friday 12 June (16.00 hrs) 2026.

## Venue

The seminar will be held at the Erasmus University Rotterdam campus, Woudestein.

## Accommodation

EFS can arrange hotel accommodations for you. EFS has made arrangements with the hotel located right next to the Erasmus University. Part of that arrangement is a reduction on the room rate. If you wish to make use of this possibility please indicate this on the course registration form. EFS will then increase the course price by the cost of the hotel accommodation. Due to the agreements EFS has made with Novotel, the hotel costs are also due if the reservation for the hotel accommodation is cancelled within one month before the start of the course. If registration for hotel accommodation is made within one month before the course, EFS and Novotel cannot guarantee that a hotel room is available and a different (higher) room rate may apply. We further to our general terms and conditions which apply to hotel accommodation arranged by EFS for the course participant.

The amounts for hotel accommodation are as follows, per night: € 180,-. (Wednesday to Friday).

## Fee

€ 2,850 (including all seminar materials and meals).

## Language

The seminar will be in English.

## Target Group

EFS looks forward to welcoming experienced indirect tax specialists who want to discuss recent and future developments in customs and to network with peers from the following backgrounds:

- customs advisory services (senior managers, directors and partners)
- multinationals (senior customs managers and heads of customs)
- legal practice (associates and partners)
- judicial authorities (judges in customs at courts of first instance or higher/supreme courts)
- government bodies (senior policy advisors and heads)
- customs authorities (heads of customs)
- academia (PhD researchers and assistant, associate and full professors)

## Group size

As the group will comprise a maximum of 25 participants, you can be assured of optimal and active participation.

## Disclaimer

EFS reserves the right to change the policy, programme, fees and any other items referred to in this brochure.

## Accreditation / Continuing professional development

The programme is accredited and you will therefore be eligible for continuing professional development ('Permanent Education') points in line with the rules applied by your own professional organisation. This programme comprises 16 hours of tax-related study, based on the professional development required by the Dutch Association of Tax Advisers. You can find more information about this on the EFS website and on the website of your professional organisation.

## Certificate

All participants will receive a certificate of attendance issued by EFS, Erasmus University Rotterdam.



### Contact / To apply

For more information, please contact:

Dr. Martijn Schippers

*Programme Coordinator, Top-Level Seminar EU Customs*

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