

UPDATE:

- 1. Claiming
refunds in FTAs**
- 2. Int border
reforms**

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Claiming refunds under FTAs

Take utmost care between the differing requirements of FTAs:

- COO or DOO at time of import?
- COO or DOO received after goods entered
- Is COO only valid for one year from date of issue
- Can COO be issued more than one year after shipment
- Can a refund be claimed if the COO is time up (i.e. more than 12mth old?)
- What about the 4 year refund period?
- Examples











International Border Reforms



EU Customs Reform

- **A new approach to e-commerce and ordering goods from outside the EU** – Large platforms would be required to submit information about goods to be shipped to the EU within one day of the purchase.
- **More efficient customs checks and targeted controls** – A new multi-level system of trusted traders aims to ensure that authorities do not lose time checking legitimate businesses but focus on riskier businesses instead. Companies agreeing to go thorough preliminary checks and vetting would benefit from various simplified procedures. The most trustworthy and transparent companies would receive trusted trader status, which would enable them to undergo minimal checks and customs formalities.
- **New information technology platform** – The new law would establish an EU DataHub as the main platform for submitting information to EU customs authorities, replacing more than 111 systems currently used in the EU.
- Simplified customs obligations and processes and better risk management

A MORE MODERN FRAMEWORK FOR E-COMMERCE

BEFORE	AFTER
<p>The EU consumer is considered liable for all customs obligations linked to their online purchases from outside the EU</p> 	<p>The online platform itself will be considered the importer and takes care of all customs formalities</p> 
<p>Consumers cannot be sure that their purchases comply with stringent EU safety and security standards, or prohibited and restricted goods legislation</p> 	<p>Platforms will need to show that the goods they are selling into the EU comply with all of our standards and legislation on imports, reassuring EU consumers that their goods are safe and sustainable</p> 
<p>Consumers can be hit by hidden charges such as unpaid customs duties when the parcel arrives</p> 	<p>Online sellers will need to charge customs duties up front so buyers can be sure that there won't be any surprises on delivery</p> 
<p>Hundreds of millions of parcels coming into the EU each year are undervalued so that they can take advantage of a customs duty exemption of €150</p> 	<p>Fraudsters will no longer be able to sell their goods at lower prices undercutting EU businesses, while legitimate traders can opt into a simplified duty system that avoids unnecessary red tape</p> 



EU Customs Data Hub

- The introduction of the EU Customs Data Hub will enable the creation of what will in effect be a Single Trade Window, providing a single point of access to submit customs information and requests.
- **Use of the EU Customs Data Hub will become mandatory from 1 January 2038 onwards.** It will, over time, replace the customs IT infrastructure in all EU member states. The introduction of the EU Customs Data Hub is expected to save billions of Euros in IT maintenance and development costs.
- Customs authorities will gain a 360-degree overview of the movements of goods and their supply chains. All Member States will have access to the same real-time data and will be able to pool information to respond more quickly, consistently and effectively to risks. With the support of the EU Customs Authority, they will be able to focus customs checks where they are most needed.
- Traders will be able to enter into the EU Customs Data Hub the same information to cover multiple consignments, saving them time and money. The most transparent and stable supply chains (Trust & Check traders) will move through 'green lanes'.



Trusted and Check Traders

- A new status will be introduced for the most trusted traders, called Trust and Check traders, who will be able to release goods into the EU without them being subject to any customs intervention at import.
- Build upon the existing AEO programme.
- Trust and Check traders will be able to move goods via “green lanes” under what resembles a self-assessment regime. To qualify as a Trust and Check trader a business will need to operate electronic systems which make real-time data available on the movement of consignments to the EU Customs Data Hub.

Low value consignments

- The **relief for customs duty on consignments with a value of €150 or less will be removed.** The EU Commission believes this has been subject to widespread abuse.
- To enable this a simplified 4 category method will be used to calculate the duty on low-value consignments.
- E-commerce platforms will become the deemed importer for goods sold directly to consumers with the responsibility to charge and collect customs duty at the point of sale. This is similar to their VAT approach adopted under their Import One-Stop-Shop (IOSS). This customs duty will then be paid over to the relevant Member State. This approach will enable EU consumers to have full visibility of costs at the time of purchase.
- To achieve the aims stated above the Union Customs Code will be repealed and replaced with a new regulation.

1 January 2028

1 January 2032

1 January 2038

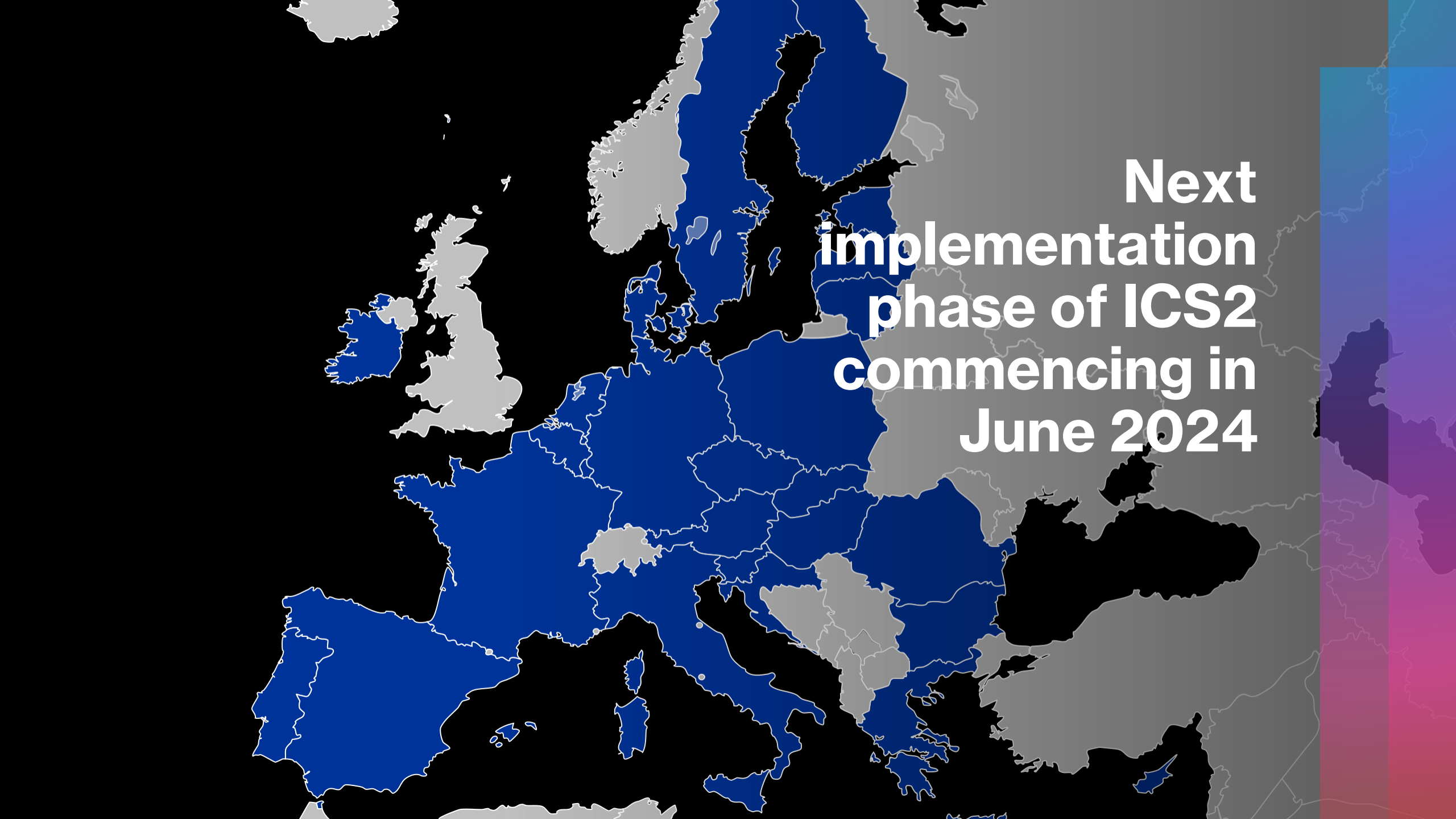


- The new customs regime for e-commerce comes into effect
- The EU Customs Authority becomes operational
- The EU Customs Data Hub is launched for e-commerce

- The EU Customs Data Hub opens for all Traders

- Use of the EU Customs Data Hub becomes obligatory

Proposed Timeline

A map of Europe and surrounding regions. Countries are shaded in either blue or grey. Blue-shaded countries include Ireland, the United Kingdom, France, Spain, Portugal, Germany, Poland, Czech Republic, Slovakia, Austria, Hungary, Switzerland, Italy, Greece, and Turkey. Grey-shaded countries include Iceland, Norway, Sweden, Finland, Denmark, Estonia, Latvia, Lithuania, Belarus, Ukraine, and Russia. The text "Next implementation phase of ICS2 commencing in June 2024" is overlaid on the right side of the map in white. A vertical rainbow-colored bar is on the far right edge of the image.

**Next
implementation
phase of ICS2
commencing in
June 2024**

ICS2 Release 1 and 2 are in operation

- ICS = Import Control System
- ICS2 Release 1 went into effect on March 15, 2021. This required postal and express consignments coming to or through the EU by air to fill out the Entry Summary Declaration (so called pre-loading advance cargo information – also known as PLACI) prior to their loading onto the aircraft bound for the EU.
- ICS2 Release 2 went into effect on March 1, 2023, and required air freight cargo general consignments to fill out the PLACI form and the complete set of data of the Entry Summary Declaration (ENS) prior to their arrival in the EU-27 destinations plus Norway, Switzerland and Northern Ireland (regardless of origin).

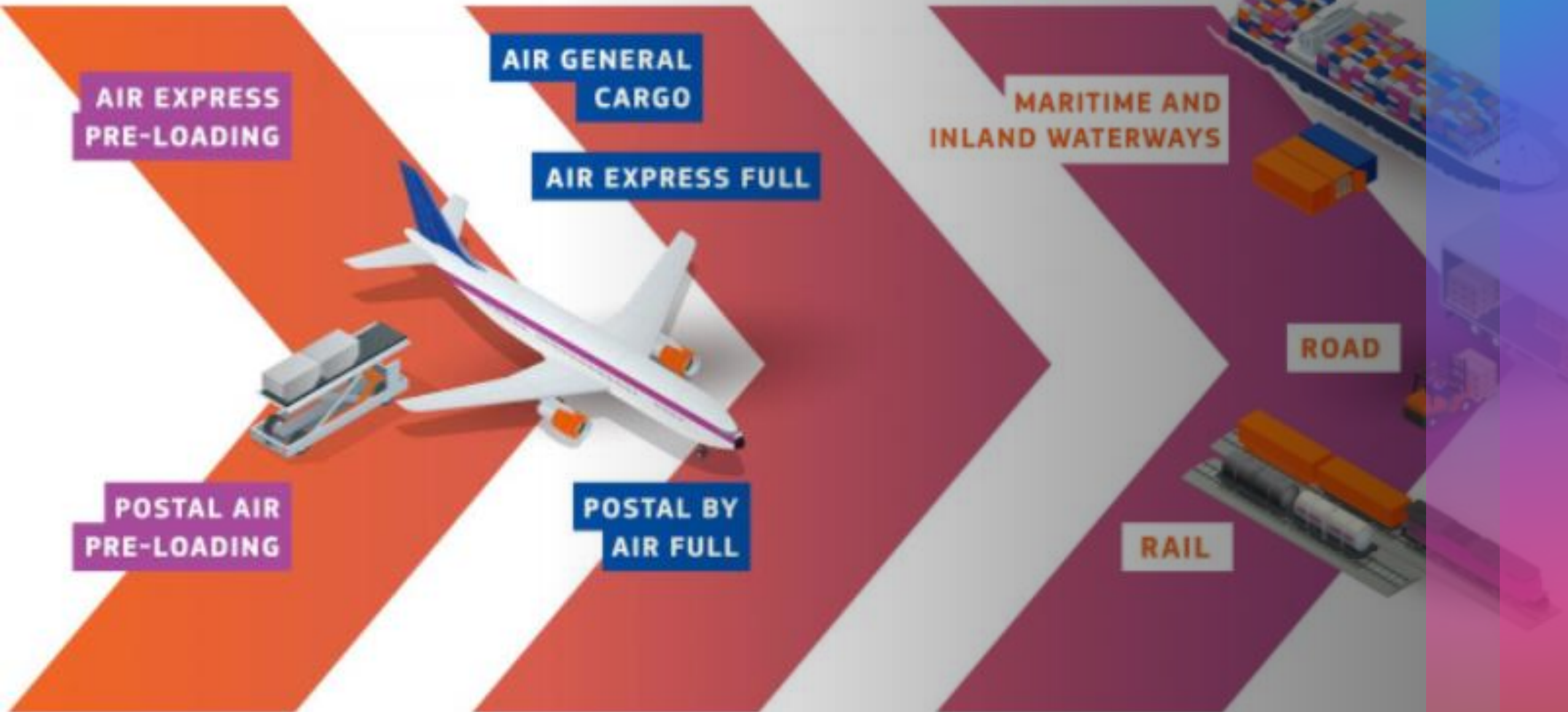
ICS2 – Release 3 - Maritime customs reporting

- ICS2 Release 3 will introduce a new process that requires those who import into the EU using maritime and inland waterways, road and rail to provide a six-digit Harmonized System (HS) code for each commodity line listed in the commercial invoice and or detailed goods descriptions for the shipments prior to arrival through a complete Entry Summary Declaration (ENS).
- Where more than one HS code is present, the net weight of each is also required.
- The Economic Operators Registration and Identification Number (EORI) for the shipment recipient consignee is also mandatory.

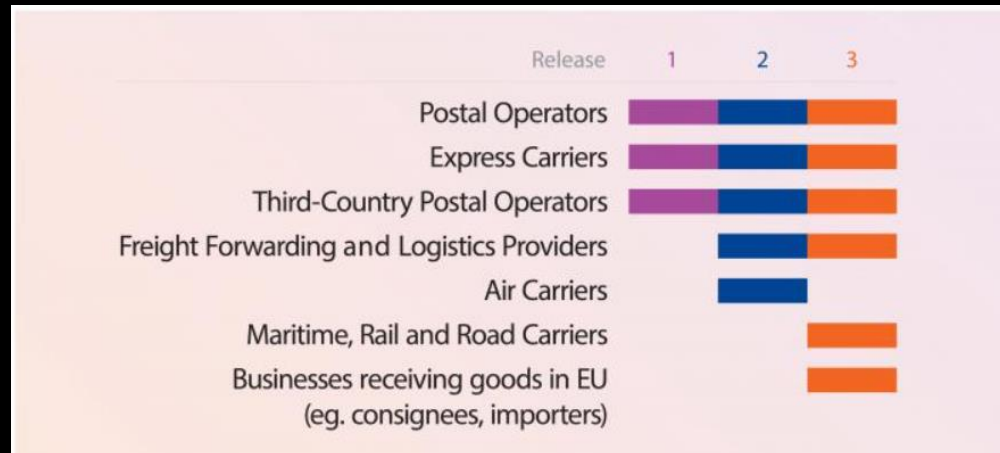
Min Data requirements as well as shipment details.

- Shipper name
- Shipper address
- Recipient name
- Recipient address
- Number of packages
- Gross weight
- Acceptable goods description (see the full [EU guidelines](#))
- Six-digit Harmonized System (HS) codes along with net weight of each where there is more than a single HS code involved.
- For EU-27, the recipient's EORI number (see the full [EU guidelines](#))

ICS2 releases



Start dates for industry sectors



Questions???