

Continuing Education: Customs & Excise

ADVANCED
PROGRAMME



‘Customs and Excise’ is a modular, academically oriented specialisation programme organised by the University of Antwerp (Dutch-taught part) and the University of Liège (French-taught part) in collaboration with Belgium’s FPS Finance and the private sector. The programme was developed around the EU Customs Competency Framework. It consists of two parts: the basic programme and the advanced programme (taught in English), which is made up of ten modules. This brochure provides information about the advanced module Customs taxable elements.

Continuing Education: Customs & Excise

Basic programme

(Dutch-taught)

Advanced programme

(English-taught)

Module: customs taxable elements

To be able to calculate the customs duties to be paid when trading goods, three factors have to be taken into consideration: the value of the goods, the customs tariff to be applied and the origin of the goods. The purpose of this module is to explore these three areas. The module will be supervised by Mr. Patricio Diaz Gavier, lawyer, specialized in customs matters.

DAY 1 | Monday May 20, 2019 | VALUATION

Customs valuation

Luximan Babajee | Technical Officer, World Customs Organization

The WTO Valuation Agreement provides the rules for valuing imported goods for the purpose of levying ad-valorem duties of Customs including the operational and infrastructure requirements necessary for its implementation. This course will take you through key aspects of the Agreement and its central issues for Customs and business in global trade covering the trends and ongoing issues being discussed at international level.

The interplay between customs valuation and transfer pricing

Martijn Schippers | Researcher and Teacher, Erasmus School of Law / Tax Lawyer, EY

Transaction values based on intercompany sales may not be influenced by the relationship of these related companies for customs valuation purposes. In today's globalized economy approximately 60-70% of all transaction values are based on intercompany sales. As a result an increasing number of companies should (be able to) proof to customs that their transaction values have not been influenced. In practice, and supported by the WCO's Guide to Customs Valuation and Transfer pricing, transfer pricing documentation is used for this purpose. Since legal provisions and guidance is, however, lacking in EU customs law, it is questionable to what extend transfer pricing documentation may in fact be used as means to demonstrate that the transaction values has not been influenced. Also the way transfer pricing adjustments should be dealt with for determining the (final) customs value has not been outlined in EU customs law. Against that background, during this session the 'interplay' between customs valuation and transfer pricing will be discussed, thereby taking into account recent EU developments such as the ECJ's decision in the Hamamatsu case (C-529/16), and broader international developments and trends.



DAY 2 | Tuesday May 21, 2019 | TARIFF

Tariff classification in WCO context

Yara Novis | Technical officer and Deputy Director, World Customs Organization

Gael Grooby | Deputy Director, World Customs Organization

The Harmonized System is the underlying foundation of knowledge of trade in goods. By providing a categorisation of goods crossing the border, it enables informed action at multiple governmental levels from Customs controls at the border to international trade negotiations. For the trade and industry sectors, it not only enables calculation of vital components of costing, it provides the data on trade that allows strategic planning and decision making on markets. This topic looks at how this vital tool works and achieves these outcomes

Tariff classification, BTI and exercises

Brigitte Vandebussche | Advisor-General, Belgian Customs Authority,
Departement Legislation, Head of the Tariff Service

Importers need to self-assess the correct tariff classification of goods they import. The rate that must be paid and any related requirements, such as certificates, authorizations etc. depends on this classification. There are two options to obtain this information: Tarbel or the Binding Tariff Information system (BTI). Tarbel is a new intuitive application created by the Tariff Service which offers all necessary information to classify goods. The BTI-system is a system designed to provide traders with legal certainty with regard to the tariff classification of goods. In that way BTI allows traders to better assess the economic viability of a particular transaction prior to undertaking it.

How do classification decisions and rulings come to life?

Bert Gielen | Attaché, Belgian Customs Authority, Departement Legislation,
Head of the Tariff Service

In our world international trade is changing fast. New technologies and products are entering the market constantly. How do we classify these new products and justify these decisions? This will be looked at on two levels: European and global. The different operational committees and other project groups will be explained, as well as their purpose, responsibilities and impact on international trade. In the end, the road to a classification decision or ruling will be clear.



DAY 3 | Wednesday May 22, 2019 | ORIGIN

Origin in WCO context

Mette Werdelin Azzam | Senior Technical Officer, World Customs Organization

Rules of origin have become a prominent feature of today's trading system, particularly in the context of the various preferential trade agreements being negotiated around the world. With the proliferation of regional trade agreements, understanding and applying the rules of origin, which ensure that the desired economic and trade objectives are achieved, continue to pose challenges to Customs and Trade interests. This course will take you through key aspects of rules of origin in order to enhance the understanding and application of free trade agreements and get the maximum benefit possible from the regional economic integration.

Non-preferential and preferential origin: case studies

Diederik Bogaerts | Director Global Trade & Customs Practice, KPMG Tax Advisers

Valère Van Geel | Honorary general counselor FPS Economy, Senior Advisor EIAS

Non-preferential and preferential origin rules are both complex and diverse. But how to apply the origin rules in a correct fashion in order to be compliant? Based upon case studies, the participant shall gain a deeper insight in these rules in order to have a better understanding of possible pitfalls and opportunities.

DAY 4 | Thursday May 23, 2019 | VALUATION

Customs valuation in the UCC

Santiago Ibañez Marsilla | Tax Law Professor, Universidad de Valencia Director Jean Monnet Chair "EU Customs law"

This session will offer an analysis of the rules that guide the determination of the value of the goods that is taken as basis for the calculation of the amount of customs duties and also for the calculation of the amount of VAT on imports. These rules, which are set internationally in a WTO's Agreement and incorporated into EU law by the UCC and UCCIR, provide a complex system of alternative valuation methods. Beyond the exam of the legal intricacies and the difficulties of each of those methods, the session will also provide a general insight into the aim and technical fundamentals of customs valuation rules to confront day-to-day practical problems.



DAY 5 | Friday May 24, 2019 | TARIFF & ORIGIN

Antidumping duties, countervailing duties, OLAF investigations

Yves Melin | Partner, Steptoe & Johnson LLP

The EU's trade remedies: Review of the EU's trade defense measures (anti-dumping, anti-subsidy, safeguards). Presentation of the various concepts (dumping, injury, specific subsidies, etc.), the investigative process, the legal recourses available, and enforcement trends. Review of the more recent rebalancing duties (retaliation duties imposed for the first time against the U.S. in 2018).

Preferential and non-preferential origin and EU litigation

Non-preferential origin: relevance for operators (trade defense measures, quotas), rules for the acquisition of origin (binding and non-binding list rules, last substantial transformation and economic justification).

Preferential origin: Review of the main methods for the acquisition of preferential origin (CTH, value added), the demonstration of origin (FTA, GSP, customs union).

Review of enforcement trends (role of OLAF, the Commission's DG Taxud, and customs authorities); risks for operators and how to mitigate those risks.

General information

Lecturers

The module is taught by a team of lecturers with relevant expertise from the academic world, the government sector, the private sector and the legal profession. The module will be supervised by Mr. Patricio Diaz Gavier, lawyer, specialized in customs matters.

Target audience

This advanced module can be taken by participants who have already passed the basic programme or can prove that they have obtained an equivalent degree of experience.



Course information

This module consists of five days of classes (20 till 24 May 2019) from 9.00 a.m. to 12.30 p.m. and from 1.30 p.m. to 4.30 p.m. after lunch. All classes are taught in English and involve a high degree of interaction.

Participants who attend all classes and pass the exam at the end of the advanced module receive a certificate.

Competence level

This advanced module is designed to ensure participants achieve an operational level of competence (Level 2 of the EU Customs Competency Framework: solving problems independently)

Course materials

Digital course materials are provided (e.g. PowerPoints, court bundles (legal doctrine, case law)). These digital course materials will be made available through the university's electronic learning environment.

Enrolment and tuition fees

The fee is EUR 1500 and covers registration, study materials, lunches and drinks.

Enrol online through the [website](#).

Location

University of Antwerp, city campus, room S.004, Lange Sint-Annastraat 7, 2000 Antwerp

Recognition

A request for recognition has been submitted to the relevant authorities.

Steering committee

Bruno Peeters (chair), Eric Van Dooren, Marc Pirenne, Marc Bourgeois, Frieda Coosemans, Steve Mees, Werner Rens, Luc Van de Velde-Poelman, Jan Van Wesemael, Kristian Vanderwaeren.