

Customs Flash

News you can count on



16 May 2013

Accession of Croatia into the European Union

As you might know, Croatia will become the 28th member state of the European Union on 1 July 2013. This (EU) enlargement will, amongst others, affect your customs and global trade processes as new customs legislation will become applicable in Croatia (the Community Customs Code and its implementing provisions). In this respect, the Commission has published guidelines in relation to the implementation of this new legislation and some transitional measures in Croatia.

What does it mean for you?

From the above date of accession, the goods that are in free circulation in Croatia or in any other member state will be considered as being in free circulation throughout the enlarged Union.

In addition, a number of exceptions and transitional measures are mainly foreseen for:

- Economic customs procedures (e.g. bonded warehousing, inward/outward processing relief, etc.) and the issued authorisations;
- Customs related authorisations / certificates, such as those for simplified procedures (e.g. approved exporter / consignee, etc.), AEO certificates, etc. ;
- Corrections of Croatian customs declarations, proof of origin, etc.

As such, it is of key importance to consider whether or not your customs and global trade processes with Croatia will be affected.

What to do?

In view of the complexity associated with the accession of a new EU member, our Customs and Global Trade experts have extensive experience in guiding your company in an optimal way, by rendering the following services, among others:

- Analysing your business transactions with / in Croatia and identify potential risks and opportunities from a process / system / procedural perspective;
- Assist in the identification and follow up of customs procedures, authorisations and proofs of origin subject to the foreseen transitional measures and exceptions;

Identify and advise on potential exposures from a VAT or excise duty perspective.

Contact

Any questions concerning this topic? Please contact your usual tax consultant at our Deloitte office in Belgium or:

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