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Global Trade News Alert
Belgium

EU reacts to US tariff measures and imposes additional duties on certain goods originating in the US

Introduction

On 22 June 2018, the European Commission implemented tariff countermeasures on imports of goods of US origin pursuant to Commission Implementing Regulation (EU) 2018/724, which sets forth in Annex I a list of the goods of US origin subject to additional tariffs. When first announced, these measures had been expected to be implemented on 20 June 2018.

Article 4 of the Implementing Regulation states that:

1. *Products [..] for which an import licence with an exemption from or a reduction of duty has been issued prior to the date of entry into force of this regulation shall not be subject to additional duty.*

2. *Products [..] for which the importers can prove that they have been exported from the United States to the Union prior to the date on which an additional duty is applied with respect to that product shall not be subject to the additional duty.*

The Commission has not provided guidance on the implementation of article 4 of the Implementing Regulation since the Commission is of the opinion that additional duties should always be levied while businesses that have imports

covered by article 4 of the Implementing Regulation can request a refund on the basis of article 116 UCC afterwards.

Therefore, it is possible that additional duties may have been levied on goods of US origin that were not subject to the countermeasure because they were exported from the United States prior to 22 June 2018 or were covered by an import licence that was issued before the EU countermeasures came into effect.

What to do?

Businesses that may have paid additional duties on imports that were exempted from the tariffs according to the above provisions may appeal the assessment or request a refund of the overpaid duties on impacted declarations.

Deloitte's Global Trade Advisory specialists have hands-on experience and are part of a global network of professionals who can anticipate changes in the global trade landscape, and provide clients with expertise in strategic and technical aspects of trade defence matters.

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