



## Customs Flash

### News you can count on

We are pleased to present the latest edition of the Deloitte Customs Flash in Switzerland – a Deloitte "hot topic" newsletter focusing on updates related to customs and international trade developments in Switzerland and the European Union.

This issue concerns the **proposal made by the European Commission for a suspension of customs duties on imports of heavy oils and similar products**. This proposal was published on 2 February 2015 for oils classified under heading 2707.

## Proposal for suspension of customs duties on imports of heavy oils

Previously, oils of which the weight of the aromatic constituents exceeds that of the non-aromatic constituents were classified under heading 2710. These products were granted a temporary autonomous suspension of duties. Since 3 April 2013, the aforementioned products have been classified under heading 2707 without a suspension of duties.

The European Commission concluded that there is no supply of such oils and other products in the European Union and that a favorable tariff treatment should be applied. The European Commission has therefore proposed to grant suspension of customs duties for products falling under CN code 2707 99 99. This suspension should be applied retroactively for oils which have been imported between 4 April 2013 and 30 June 2014.

## What does it mean to you?

If you have imported heavy oils under heading 2707 99 99 between the period of 4 April 2013 and 30 June 2014, you can benefit from this customs duty suspension and are eligible for a customs duty refund. However, there are certain conditions that you must meet in order to be eligible for such a suspension.

- The product should be intended to be used as refinery feedstock and undergo one of the processes mentioned in additional note 5 to Chapter 27 (e.g. vacuum distillation, cracking, reforming, extraction etc.).
- The product should be subject to the end-use procedure mentioned in the "Implementing Provisions of the Community Customs" Code.

## What to do?

Companies can check whether they have imported oils falling under 2707 99 99 since 4 April 2013, for which the weight of the aromatic constituents exceeds that of the non-aromatic constituents and answer to the aforementioned conditions. If the oils have been imported between 4 April 2013 and 30 June 2014; companies can retroactively file for a refund request for customs duties for imports during this period, provided that the proposal is adopted.

If you have any questions or require our assistance, please do not hesitate to contact us.

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