

## Customs Flash

### News you can count on



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#### European Commission amends list of products subject to tariff suspensions and tariff quotas

In the European Union ('EU') goods imported from third countries are subject to customs duties. However, in order to stimulate the manufacturing of end-products in the EU and to improve the position of European manufacturers, the European Commission ('EC') grants tariff suspensions/quotas upon release into free circulation in the EU ('importation') of certain raw materials and semi-finished products, which are scarce or not available within the EU. As a result a lower or zero percent customs duty rate is applied to these products upon importation.

An updated list of the goods for which a tariff suspension/quota is granted, is included in a Council Regulation, which is published every 6 months. The latest updates have been published on 29 June 2013 by Council Regulation (EU) No 626/2013 and No 627/2013, which have entered into force on 1 July 2013. A link to these Regulations can be found hereunder. These Regulations also include the products, for which it is no longer of interest of the EU to maintain the tariff suspension/quota.

#### What does it mean for you?

If you import (raw) materials in the EU, you may benefit from a tariff suspension/quota. However, it may also be possible that the EC has withdrawn a product from the list, which means that if you import that type of product (with similar CN code), you can no longer benefit from a lower or zero percent customs duty rate upon importation.

If a product that you import is not on the lists but is scarce or unavailable in the EU, you may apply for a tariff suspension/quota yourself. For more information on this topic, we would like to refer you to the flyer attached to this Customs Flash.

#### What to do?

Consult Council Regulation (EU) No 626/2013 and No 627/2013 to determine if your product is subject to a tariff suspension/quota or whether these are withdrawn. If you wish apply for a tariff suspension/quota and want to know more about this subject you could check out our flyer (attached with this e-mail) or please contact us for more information.

If you have any questions regarding this subject or our flyer please don't hesitate to ask.

#### Contact

Any questions concerning the items in this publication? Please contact your usual tax consultant at Deloitte or:

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## Related links

[Council Regulation \(EU\) No 626/2013](#)

[Council Regulation \(EU\) No 627/2013](#)

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