

Tax & Legal Weekly Alert

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European Commission amends the exporter definition from a customs perspective

More than two years after the entry into force of the New Union Customs Code, the European Commission amends the exporter's definition from a customs perspective. The new definition should be less restrictive and limits the conditions to be met in order to act as an exporter to the essential requirements of the functioning of the export customs regime.



European Commission amended the exporter definition from a customs perspective

On 30 July 2018, the Regulation amending the UCC Delegated Act (Delegated Regulation (EU) 2015/2446) was published in the Official Journal of the EU. The Regulation makes the necessary technical changes to the UCC Delegated Act to better adapt legislation to the needs of economic operators and customs administrations.

The definition of the exporter provided for in the new Customs Code was problematic because it set out as an exporter only one person who had to meet 3 cumulative requirements: (1) to be established in the customs territory of the Union, (2) to have a contract with a third country consignee and (3) to have the competence to determine whether the goods will be transported outside the customs territory of the Union.

As a result of numerous complaints from the EU business environment, the European Commission changed the definition of exporter. More specifically, according to the new definition, "exporter" means:

- (i) a person established in the customs territory of the Union who has the competence to establish and establishes that the goods are to be removed from the customs territory of the EU;
- (ii) where point (i) does not apply, any person established in the customs territory of the Union who is a part to the contract on the basis of which the goods are to be removed from the customs territory in question."

For further questions regarding the aspects mentioned in this alert, please contact us.



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