European Customs & Trade Communiqué

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Greetings from the Editor

Welcome to the Forty Second edition of our Newsletter on Customs and Trade issues. We have included topical articles on recent ECJ and national court rulings as well as updates on EU classification rulings, anti-dumping and network updates.

Damian McCarthy, Editor

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If any of the articles in this month's edition are of interest and you would like further details, please contact the author or your local PwC contact - their details are listed at the back of this Communiqué.

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Judgment of the ECJ (in a preliminary ruling) concerning incorrect Inward Processing Procedures and the circumstances under which a customs debt is incurred

Parties

Terex Equipment Ltd, FG Wilson (Engineering) Ltd and Caterpillar EPG Ltd versus The Commissioners for Her Majesty's Revenue & Customs

Background

Terex

Terex is a company which manufacturers earth-moving machinery being sold inside and outside the Community. For the manufacturing process, Terex imports various items which are incorporated into that machinery. Customs duties on those imported items are suspended under the inward processing procedure.

The inward processing procedure is laid down in Articles 114 to 129 of the Community Customs Code (CCC). Where goods are re-exported in accordance with the conditions of the inward processing procedures, they are not subject to import duties.

Between January 2000 and July 2002, customs agents acting on behalf of Terex quoted customs procedure code 10 00 instead of code 31 51 on the export declarations. Code 10 00 indicates the export of Community goods. Code 31 51 is used for the re-export of goods for which duties are suspended within an inward processing procedure.

The customs authorities considered, inter alia, that the export declarations under an incorrect customs procedure code had the effect of wrongly conferring on the goods the customs status of Community goods. In this event, a customs debt arises pursuant to Article 203 (1) CCC and Article 865 of the Implementing Regulation (IR). The customs authorities refused a revision of Terex's export declarations in order to regularise the situation pursuant to Article 78 (3) CCC and also a remission of the customs duties pursuant to Article 239 CCC.

The competent national court, the VAT and Duties Tribunal, Edinburgh, decided to stay the proceedings and referred several questions to the ECJ for a preliminary ruling.

Wilson & Caterpillar

Wilson and Caterpillar manufacture generating sets being sold to purchasers outside the Community. They import components which are assembled into sets, along with other items of Community origin. Customs duties on the imported components are suspended under the inward processing procedure.

From October 2002 to February 2005, the customs agents acting on behalf of Wilson and of Caterpillar quoted customs procedure code 10 00 instead of code 31 51 on the export declarations.

In February 2005, Wilson and Caterpillar informed the United Kingdom customs authorities that they had used the incorrect customs procedure code. As in the Terex case, the customs authorities considered that the use of an incorrect code gave rise to the obligation to pay customs duties pursuant to Article 203 (1) CCC and Article 865 of the IR and also refused a revision of export declarations pursuant to Article 78 (3) CCC as well as a remission of the customs duties pursuant to Article 239 CCC.

The VAT and Duties Tribunal, Northern Ireland, decided to stay the proceedings and referred a number of questions to the ECJ for a preliminary ruling.

The ECJ summarised the questions referred by both national courts as follows:

" whether the use in the export declarations of code 10 00 indicating the export of Community goods, instead of code 31 51 used for the re-export of goods which are under the inward processing procedure, should be regarded as a removal of the goods from customs supervision and as incurring a customs debt pursuant to Article 203 (1) CCC", and

"whether Article 78 (3) CCC permits revision of the export declarations in order to correct the customs procedure code used and if so, whether the customs authorities are required to amend the declarations and to regularise the situations".

Findings

The ECJ ruled on the first question, that the use in the export declarations of customs procedure code 10 00 indicating the export of Community goods, instead of code 31 51 used for goods for which duties are suspended under the inward processing procedure, gives rise to a customs debt pursuant to Article 203 (1) CCC.

The ECJ decided on the second question, that Article 78 CCC permits the revision of the export declaration of the goods in order to correct the customs procedure code given to them by the declarant and that the customs authorities are obliged:

- first, to assess whether the provisions governing the customs procedure concerned have been applied on the basis of incorrect or incomplete information and whether the objectives of the inward processing regime have not been threatened, in particular in that the goods subject to that customs procedure have actually been re-exported, and,
- second, where appropriate, to take the measures necessary to regularise the situation, taking account of the new information available to them.
- The ECJ started by examining Article 203 (1) CCC, pursuant to which a customs debt on importation is incurred through the unlawful removal from customs supervision of goods liable to import duties.

The ECJ stressed that removal from customs supervision must be understood as encompassing any act or omission the result of which is to prevent, if only for a short time, the competent customs authority from gaining access to goods under customs supervision and from carrying out the monitoring required by Community customs legislation.

The ECJ then referred to Article 865 of the IR which contains examples of acts which are to be regarded as constituting removal from customs supervision. Among others, the presentation of a customs declaration for goods, or any other act having the same legal effects, are to be regarded as removal of those goods from customs supervision, where those acts have the effect of wrongly conferring the customs status of Community goods.

The ECJ clarified this with regard to the inward processing procedure emphasising the particular characteristics of the inward processing procedure as an exceptional measure intended to facilitate the carrying out of certain economic activities. The procedure involves the suspension of customs duties and, thus, also involves risks to the correct application of the customs legislation and the collection of duties. The ECJ noted respectively that the obligations of this procedure must be strictly interpreted.

The ECJ found that the obligation under Article 182 (3) CCC to lodge a customs declaration bearing the correct customs procedure code is of particular importance for customs supervision in the inward processing procedure. The correct customs procedure code in a customs declaration indicates that there is a re-export of goods under the inward processing procedure.

The ECJ ruled in the following, on the objective of the use of the customs procedure code. This objective is to ensure effective monitoring and to identify, solely on the basis of the customs declaration, the status of the goods. That is particularly important, since the goods remain under customs supervision pursuant to Article 37 (2) CCC. This is also necessary to permit the customs authorities to carry out controls whether the re-exported goods correspond to the goods under the inward processing procedure pursuant to Article 37 (1) CCC.

As a consequence, the ECJ found that the use of customs procedure code 10 00 in the export declarations erroneously conferred the status of Community goods and therefore directly affected the ability to carry out customs controls pursuant to Article 37(1) CCC. Thus, it must be classified as 'removal' of those goods from customs supervision that gives rise to a customs debt pursuant to Article 203 (1) CCC and Article 865 (1) of the IR.

The ECJ then turned to the second question and stated at the outset that the customs procedure concerned within the meaning of Article 78 (3) CCC was the inward processing procedure, applied by the applicants but using an incorrect customs procedure code and thus, falls within the scope of Article 78 CCC.

Article 78 (1) CCC provides that the customs authorities 'may', on their own initiative or at the request of the declarant, amend the declaration, that is to say re-examine it.

The ECJ stated that in case of a revision the customs authorities must, in accordance with Article 78 (3) CCC, take the measures necessary to regularise the situation and taking account of the new information available to them. This applies if such a revision indicates that the provisions governing the customs procedure were applied on the basis of incorrect or incomplete information and that the objectives of the inward processing procedure are not threatened. This is particularly the case, when the goods covered by the inward processing procedure had actually been re-exported.

The ECJ also clarified that where the import duties were not legally owed, the

measure to regularise the situation can consist only in remission of those duties in accordance with Article 236 CCC. This may only be applied if the conditions laid down by that provision are fulfilled, in particular that there has been no manipulation by the declarant and that the application has been submitted within the time-limit.

Implications

This case is of particular importance to manufacturers applying or intending to apply for a customs inward processing procedure. The ECJ's decision implies that the application of an inward processing procedure should be carefully implemented. An inward processing regime offers the advantage of suspension of customs duties but also requires increasing demands on the correct application.

With a view on the substantive requirements, the ECJ clarified the fundamental role of the use of customs procedure codes in export declarations to ensure permanent customs supervision of goods. In the case of a customs inward processing procedure, an incorrect customs procedure code may confer erroneously the status of Community goods. Going forward, this incorrect declaration will be classified as 'removal' of goods from customs supervision, causing a customs debt. With regard to the incorrect use of other customs procedure codes, it can be assumed that the ruling of the ECJ applies as well, but has to be determined carefully for each individual case and situation.

The practical implication is that manufacturers should carefully monitor the application of customs inward processing procedures. In this regard, manufacturers are advised to review established customs working procedures and assign responsible staff members in their customs departments to ensure that the correct customs procedure codes are used.

The ECJ's decision has also identified potential remedies for manufactures. Article 78 CCC permits a revision of the export declaration of the goods in order to correct the customs procedure code and Article 236 CCC may allow a remission of duties that are not legally owed.

In practice, the decision remains open to further clarification as to whether the requirements established by the ECJ for the inward processing procedures may, in principle, be applied to other suspensive arrangements and customs procedures with economic impact under European Customs Law.

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Reference for a preliminary ruling from the Dutch Supreme Court regarding the applicability of BTIs

In proceedings regarding the tariff classification of a gaming computer, the Dutch Supreme Court has asked for a preliminary ruling from the European Court of Justice (ECJ) regarding the applicability of Binding Tariff Information Rulings (BTIs).

Background

A Dutch entity, involved in court proceedings before a Dutch court regarding the classification of a gaming computer, argued that the gaming computer should be classified under CN code 8471 4990. To support its argument, it referred to a BTI issued to a UK group entity for the same gaming computer. That BTI had initially been issued classifying the gaming computer under CN code 9504 1000. However, following court proceedings in the UK, the classification was amended and re-issued at CN code 8471 4990. These UK Court proceedings were held at the same time as the proceeding before the Dutch Court. Furthermore the Dutch entity referred to a Dutch written policy that states that one can successfully refer to a BTI issued to a third party for identical products.

Questions

The Dutch company submitted an appeal with the Dutch Supreme Court against the unfavorable decision of the Dutch Court and arguing that it should be allowed to refer to the (amended) UK BTI that had been issued to its UK sister company. The Dutch Supreme Court has asked for a preliminary ruling from the ECJ on the following topics:

- Should the Community legislation, in particular Article 12, sub 2 and 5 and Article 217 sub 1 of the Community Customs Code (CCC) and Article 11 of the Implementing Regulations (IR), together with Article 243 of the CCC, be interpreted to mean that a party concerned in an appeal procedure regarding the levy of duties, successfully claim the application of a BTI, which at that time is subject to an appeal procedure in another member state, but which has ultimately been amended?
- If the answer to the first question is positive, whether it is possible for the declarant, who acted in its own name and for its own account, to successfully refer to a BTI issued to a sister company (UK entity) of its principal (Dutch entity).
- Finally the Dutch Supreme Court has asked the ECJ whether the Dutch entity can successfully claim the application of the classification mentioned in the UK BTI based upon Dutch national policies, if it will not be possible based upon EU legislation to successfully refer to the UK BTI.

Relevance

The judgement of the ECJ in this procedure will be of practical relevance, especially for businesses having their products imported in various Member States by various entities, as the judgement may provide clarity on whether a single BTI will safeguard the classification of all its imports into the EU.

With respect to the first question, we would like to mention that in a similar situation where a BTI is applied for and issued in one Member State and subsequently appealed in that Member State, all parties will accept that a revised BTI is to be applied retroactively, as of the initial date of issuance of the original BTI, i.e. that import duties will be levied on the basis of the classification as mentioned in the revised BTI. Since a BTI should to be binding to all 27 EU Member States, it would in our opinion be in line with the purpose of BTIs that the ECJ would rule that this BTI can, in principle, be applied retroactively as from the date of the initial decision.

We will keep you updated on further developments in this proceeding. Meanwhile, should you wish to discuss the foregoing, please do hesitate to contact the author of this article or your local PwC contact.

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Dutch Court referral of interesting question to the European Court of Justice regarding reliance on WTO Decisions

In a recent decision, the Dutch Primary Customs Court referred an interesting question to the European Court of Justice (ECJ) on the possibility of an importer relying on a decision of the WTO Dispute Settlement Body (DSB) for its imports into the EU.

Background of the situation

The case regarded a dispute on the classification of slightly salted frozen chicken meat. The Dutch Customs authorities have based their decision on EU Regulations, as a result of which Note 7 to Chapter 2 of the CN Explanatory Notes had been put into place. During the period of importation this note stated that frozen and slightly salted chicken meat (salt content between 1.2% and 1.9%) should be classified as frozen meat rather than salted meat as the salting was considered not to be applied for conservation purposes.

Various countries had started an appeal procedure at the WTO as in their view these Regulations on the classification of slightly salted meat resulted in the EU levying a higher amount of customs duty on these products than what had been agreed under the GATT trade agreements. The DSB ruled that the meat should be treated as salted meat and also classified as such, thus the EU Regulations were a breach of the international agreements that the EU had concluded. Following the WTO procedure the EU did publish a Regulation for adjusting the CN Explanatory Note going forward, however they did specifically state that the adjustment should not be applied in retrospect. Thus the customs duties levied in prior years should not be refunded.

The question referred to the ECJ

In its procedure before the Dutch Court the importer argued that the Explanatory Note was illegitimate and referred to the decision of the DSB for that.

The Dutch Customs Court has now, amongst others, requested guidance from the ECJ as to whether the importer can put a legitimate claim on the explanation that the DSB has given with respect to the fact that Note 7 to Chapter 2 of the CN Explanatory Notes is not properly ruling how the slightly salted and frozen meat should be classified.

The relevance of the issue

Obviously the issue is relevant for the importer of slightly salted and frozen meat in this case as well as for other importers in similar cases. However, this particular question may have a much broader impact.

The latter will occur if the ECJ decides that the importer can indeed put some kind of direct legitimate trust on the decision of the DSB, such since all parties dealing with the imports into the EU will then have to take into consideration not only the EU legislation and jurisprudence but also the jurisprudence of the WTO DSB. This may help importers in cases where the EU authorities are not fulfilling the obligations they have entered into through international trade agreements.

We will therefore monitor the outcome of this case and inform you on the outcome.

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Textiles and footwear update

There have been various issues of interest to the clothing and footwear sectors in recent weeks, principally around preference. These have generated quite a few rumours, many of which were somewhat misleading.

There was a flurry of media activity in Sri Lanka in mid-June to the effect that the proposed withdrawal of duty free access to the EU under GSP+ had been postponed for six months. This prompted a press release from the European Commission mission to Sri Lanka and the Maldives stating that, contrary to reports that the Commission had offered an unconditional extension of GSP+ for six months, it had actually “informed the Government of Sri Lanka of its readiness to propose to the Council of the European Union to maintain GSP+ for Sri Lanka for a limited additional period, subject to a clear and written commitment by the Government of Sri Lanka to undertake a well defined number of human rights related actions, within a 6 months’ time frame beginning in July of this year, and to provide reassurances as to the sustainability of progress registered under the GSP+ dialogue.”

It gave Sri Lanka until 1 July 2010 to make such a written commitment and made it clear that no proposal to extend GSP+ would be put to the Council without it. This would have required Sri Lanka to fulfil 15 separate conditions and, perhaps unsurprisingly, given its lack of cooperation during the investigation, it rejected the Commission’s offer. The Ministry of External Affairs in Colombo issued a statement on 24 June to the effect that it does not appreciate what it regards as EU intervention in its affairs. The language used in the statement was quite robust and it seems very unlikely that Sri Lanka will change its mind and make any written commitment by 1 July. This means that GSP+ will be withdrawn with effect from 15 August 2010 and the duty payable on all eligible goods entered to free circulation on or after that date will be at the normal GSP rate.

Meanwhile, progress on the proposal GSP origin rules has continued to be very slow. At a meeting in Brussels in late May, the Commission said that it

hoped to complete the consolidated text in early June. However, this has still not been achieved and it is not clear when it will be in the public domain. However, the various inter-service consultations have taken place and are believed to have gone smoothly with no significant changes to the text required. The proposal still has to go through the Parliamentary scrutiny process, which will delay the final vote. The Commission apparently intends to do a tour de table at the June meeting of the Origin Committee, scheduled for 29 June, to establish member states' positions on the proposals as, unless a qualified majority can be guaranteed, they will not put the proposals to the vote. Assuming that a qualified majority can be guaranteed, the final vote will then take place at the end of September.

Despite the delays, the Commission still plans for the new regulation to enter force on 1 January 2011, including the provisions relating to the origin rules, direct transport, cumulation, derogations, etc. However, implementation of the proposed registered exporter (REX) scheme, which will replace the requirement for GSP Forms A, will be further delayed to 1 January 2017, with a three year transitional period for those beneficiaries that cannot meet the 2017 deadline.

If the new origin rules are implemented from 1 January 2011, there will be no change for footwear and limited changes for textiles and clothing. However, there will be a significant relaxation for clothing from the least developed countries (LDCs) such as Bangladesh and Cambodia, for which the rule will be "manufacture from fabric", meaning that imported fabric from anywhere can be used and the finished garments still qualify for GSP. There are concerns that, given its reluctance to permit the use of fabric from other SAARC countries under the current cumulation rules, Bangladesh may not adopt the new rules and could refuse to issue GSP Forms A for eligible goods made from imported fabrics. There are also reports from people who have been travelling recently that many of their suppliers in GSP countries are not aware of the new rules and, more worryingly, that some of the export authorities in those countries are not either. At one level one can hardly blame them, as it has taken such a long time to push them through but, assuming that this does go to a successful vote in September, there is not much time now to prepare and importers should ensure that their

suppliers are aware of the new rules for goods exported on or after 1 January 2011.

There have also been rumours that the EU-India free trade agreement (FTA) will come into force later this year, but this is extremely unlikely. Whilst both parties are aiming to complete negotiations by the end of 2010, it would be some time before the FTA could be ratified and implemented. It is not possible to predict when it is likely to come into force and, at this point, it is not clear either whether duties on eligible goods will be abolished from day one or whether they will be phased out for certain sectors. Importers should not cost on the basis of duty free clothing from India any time soon.

Progress is being made in a number of areas and in negotiations on other FTAs but it continues to be at a slow pace. At least rumours of possible anti-dumping action on clothing have gone quiet, although footwear continues to be interesting, given the various actions being taken against the Commission by various parties in the EU and outside, not to mention the Chinese action at the WTO.

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Classification Updates

- A Commission regulation has been published regarding the classification of a three layered fir wood panel. It has been classified at CN code 4412 94 90 as other blockboard, laminboard and battenboard. The applicable duty rate is 6%.

  The alternative classification which was considered was 4418 40 00 which would have attracted a zero rate of duty. This classification was rejected as the product does not have the necessary characteristics to be identified as being designed for constructional purposes.

- A recent classification regulation classifies two planarisation discs (known as "polymeric " and "poromeric" pads) for silicon and semiconductor wafer manufacture. The discs are used with machines for the manufacture of silicon and semiconductor wafers. They are fitted on the carrier head of an interchangeable tool of such machines and used to planarise/flatten and polish the wafers.

  While "chemical mechanical polishers (CMP), which flatten and polish a wafer by combining chemical removal with mechanical buffing" and "wafer grinders, lappers and polishers, which prepare the semiconductor wafer for the fabrication process" are specifically included in heading 8486, the discs covered by this regulation are excluded from classification in this heading.

  Heading 8486 covers "Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers,

semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in note 9(C) to this chapter; parts and accessories". The discs covered by this regulation do not "have the characteristics to be considered as a part of such a machine". In addition, one of the discs consists of two layers of synthetic felt and articles of textile material for technical uses are specifically excluded from classification in heading 8486.

Classification in heading 8486 as a part or accessory of a machine used for the manufacture of silicon and semiconductor wafers would have attracted a 0% duty rate.

Instead, the discs have been classified according to their constituent material resulting in positive duty rates being applicable.

The first disc has a diameter of approximately 580mm with a thickness of 3mm and consists of 2 layers of polyurethane, one of which has machined groves, the other having an adhesive coating protected by a detachable plastic sheet. It is classified at subheading 3919 90 00 which attracts a 6.5% duty rate.

The second disc has also has a diameter of approximately 580mm with a thickness of 2mm. It consists of 2 layers of synthetic felt, one of them being impregnated with a polymeric binder (polyurethane). The other layer has an adhesive coating protected by a detachable sheet. It is classified at subheading 5911 90 90 which attracts a duty rate of 6%.

Importers of these discs should note the correct classification. The current rate of duty that they may have been using for these articles (as "machine parts") is 0% so the new regulation may significantly increase the landed cost

In addition, if you are impacted by this regulation, we have a number of ideas as to how to duty could be mitigated and would be happy to discuss further with you.

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Anti-dumping Updates

- Notice of the impending expiry of certain anti-dumping measures on imports of barium carbonate from the People's Republic of China.
- Notice of initiation of an anti-subsidy proceeding concerning imports of certain stainless steel bars originating in India
- Notice of Initiation of an anti-dumping proceeding concerning imports of certain stainless steel bars originating in India
- Notice of the impending expiry of certain anti-dumping measures on grain oriented flat-rolled products of silicon-electrical steel originating in the USA
- Notice of initiation of an anti-subsidy proceeding concerning imports of coated fine paper originating in the People's Republic of China
- Notice of the impending expiry of certain anti-dumping measures on certain finished polyester filament fabrics from the People's Republic of China
- Notice of the impending expiry of certain anti-dumping measures on Trichloroisocyanuric acid from the People's Republic of China and the United States of America
- Notice of initiation of an expiry review of the anti-dumping measures applicable to imports of furfuraldehyde originating in the People's Republic of China.
- Implementing Regulation of the Council of 26 April 2010 amending the Regulation imposing a definitive anti-dumping duty on imports of certain tube and pipe fittings of iron or steel originating, inter alia, in Malaysia
- Implementing Regulation of the Council of 26 April 2010 amending the Regulation imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of certain finished polyester filament fabrics originating in the People's Republic of China
- Notice of the impending expiry of certain anti-dumping measures on magnesia bricks originating in the People's Republic of China
- Commission Regulation of 3 May 2010 imposing a provisional anti-dumping duty on imports of sodium gluconate originating in the People's Republic of China
- Implementing Regulation of the Council of 26 April 2010 extending the definitive anti-dumping duty imposed by a 2005 Regulation on imports of steel ropes and cables originating, inter alia, in the People's Republic of China to imports of steel ropes and cables consigned from the Republic of Korea, whether declared as originating in the Republic of Korea or not, and terminating the investigation in respect of imports consigned from Malaysia.
- Commission Regulation of 10 May 2010 imposing a provisional anti-dumping duty on imports of certain aluminium wheels originating in the People's Republic of China.
- Notice of the impending expiry of certain anti-dumping measures on imports of granular polytetrafluoroethylene (PTFE) from Russia and the People's Republic of China.
- Notice of the impending expiry of certain anti-dumping measures on imports of steel ropes and cables originating in the People's Republic of China, Ukraine, India and South Africa.
- Notice of initiation of an expiry review of the countervailing measures applicable to imports of certain broad-spectrum antibiotics originating in India.
- Notice of the impending expiry of certain anti-dumping measures on imports of stainless steel fasteners and parts thereof from the People's Republic of China, Indonesia, Taiwan, Thailand and Vietnam.
- Notice concerning anti-dumping measures on imports of polyethylene terephthalate film originating in India and a partial reopening of the anti-dumping interim review investigation concerning imports of polyethylene terephthalate film originating in India.
- Notice of initiation of an anti-dumping proceeding concerning imports of certain open mesh fabrics of glass fibres originating in the People's Republic of China.
- Notice of initiation of an anti-dumping proceeding concerning imports of certain ring binder mechanisms originating in Thailand.
- Notice of expiry of the impending expiry of the anti-dumping measures on imports of magnesium oxide originating in the People's Republic of China. Magnesium oxide has industrial

applications, such as pulp and paper manufacture, used in building compounds and speciality cements, steel and nickel refining, production of fibreglass, and other various industrial processes. Magnesium oxide is also used in animal feed, fertilizer and in sugar refining, as well as having medical applications.

- Council Implementing Regulation of 25 May 2010 imposing a definitive anti-dumping duty on imports of silicon originating in the People's Republic of China, as extended to imports of silicon consigned from the Republic of Korea, whether declared as originating in the Republic of Korea or not, following an expiry review and a partial interim review.

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News in Brief

AEO

The European Union and Japan have signed a mutual recognition of Authorised Economic Operators (AEOs). This offers enhanced trade facilitation opportunities for trade between the EU and Japan.

Additional customs duties on imports of certain products originating in the United States of

There has been a recent amendment to Council Regulation 673/2005 of 25 April 2005 which sets out a list of products on which additional customs duties are to be charged on imports originating in the United States of America.

A 15% ad valorem additional customs duty was imposed on imports of certain products originating in the US from 1 May 2005 due to a failure on the part of the US to bring the Continued Dumping and Subsidy Offset Act (CDSOA) in conformity with its obligations under the World Trade Organisation (WTO) agreements.

This list has now been extended to cover additional products due to continued failure by the US to comply with the so-called "Byrd Amendment".

Other Network Bulletins

PwC-WMS Regional Trade Intelligence Asia Pacific (March/April 2010)

- A feature article on Export Controls. Are they good for business in Asia?
- Comprehensive country reports across the Asia Pacific region, including among others:
  - Tax Exemption/Refund for Equipment into China?
  - Export Controls in Malaysia, but no GST?
  - Movements of Dutiable Liquors and Tobacco tightened in Singapore
  - More Free Zone Audits Expected in Thailand
  - Changes to Importer Identification Number in Indonesia
  - Having Customs Value pre-approved in Taiwan
  - A new Thai Voluntary Audit Program

Customs Communique Switzerland 1-10 (22 April 2010)

- Changes in the simplified customs declaration of small consignments in the Authorised Consignee (AC) procedure.
- VAT and Customs aspects of cross-border transport traffic.
- Cassis-de-Dijon principle.
- Authorised Economic Operators (AEO) in Switzerland – status quo in the project phase.
- Advance registration/"24 hour rule" update
- Court practice: export customs certificate, procedural law (BVG Judgement A-5612/2007 of 1 March 2010).
- Guest column on AEO in South Korea

If you have any comments on these articles or would like a particular topic discussed in detail in the next edition, please contact the editor:

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