



## DID YOU KNOW: DYK 337 – 5<sup>th</sup> October 2020

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### 1. EU LAUNCHES NEW CUSTOMS UNION ACTION PLAN

28<sup>th</sup> September 2020 The European Commission launched a new Customs Union Action Plan setting out initiatives in the areas of risk management, managing e-commerce, the promotion of compliance and customs authorities acting as one. The Commission has drawn up a plan for work with 17 actions for the period up to 2025.

The Commission will also, by the end of 2021, complete an interim evaluation to establish whether the Union Customs Code and the electronic systems completed by that date are still fit for purpose. The evaluation will support decisions on whether the Code and its implementing and delegated acts should be revised. It will consider whether the Code is sufficiently flexible to deal with the management of customs formalities during crises such as COVID-19 and new business models such as e-commerce. The Commission also plans to carry out work towards more harmonisation in the systems for infringements and sanctions in Member States.

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### 2. EU LAUNCHES LEGAL ACTION AGAINST UK ON BREXIT LAW

Commission President Ursula von der Leyen's message to the U.K. on Thursday as she announced the EU would initiate legal proceedings to prevent London from trying to use domestic legislation to override aspects of the Brexit Withdrawal Agreement signed last year. It comes in response to the U.K. ignoring the EU's demand for changes to its Internal Market Bill, which seeks to give ministers powers to change parts of the divorce deal — and break international law — subject to U.K. parliamentary approval. The UK has until the end of this month to submit its observations to the letter of formal notice. After examining these observations, or if no observations have been submitted, the Commission may, if appropriate, decide to issue a Reasoned Opinion

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### 3. UK STATUTORY GUIDANCE UPDATED ON BULK CUSTOMS DECLARATIONS

The documents provide the draft text for certain notices that will be made under The Customs (Bulk Customs Declaration and Miscellaneous Amendments) (EU Exit) Regulations 2020.

The number of postal packets that may be declared by an authorised declarant using a single Customs declaration (“bulk Customs declaration”) is the number of postal packets contained within a single means of transport. For the purpose of this notice a single means of transport is when all the goods are imported into Great Britain on the same manifest or consignment note.

[GUIDANCE DOCUMENT LINK](#)

[BULK IMPORT REDUCED DATA SET – ANNEX C](#)

### 4. UK LETTER TO UK VAT REGISTERED BUSINESSES

Released 21st September 2020  
“We’re writing to you because you’re a VAT registered business that trades with the EU. We would like to make you aware of changes you need to know about to continue trading with the EU from next year.”

[READ DOCUMENT](#)

### 5. TRADER SUPPORT SERVICE FOR GB-NORTHERN IRELAND TRADE LAUNCHED

The new Trader Support Service (TSS) went live on 28<sup>th</sup> September 2020 for business, providing education and guidance for traders moving goods under the Northern Ireland Protocol, including between Great Britain and Northern Ireland.

You may want to sign up for the free Trader Support Service which will help if you move goods between Great Britain and Northern Ireland, or bring goods into Northern Ireland from outside the UK and can complete declarations on your behalf. It is available to anyone who is moving goods between GB-NI or taking goods into NI from outside the UK whether they are your own goods, or you are acting on behalf of someone else.

[SIGN UP HERE](#)

[POWERPOINT GUIDE TO TSS](#)





## 6. UCC CUSTOMS VALUATIONS RULES AMENDMENT

The updated EU guidance on Customs Valuation was finally published on 17 September 2020. Key changes are highlighted below. Business should check how this will impact the customs value declared, which in turn impacts the customs duty payable.

Some key changes include:

- As expected, domestic sale concept is gone.
- "That sale" in article 128(2) refers to the "sale occurring closest to the moment of the introduction of the goods into the customs territory of the Union". See examples e.g. 4a on page 16.
- The sale taking place closes to the moment the goods are placed in a customs warehouse should be used as the transaction value. However, if the importer does not have access to this invoice, then the transaction value method is not applicable
- The guidance confirms that "a purchase order cannot serve as the basis for the determination of the customs value for the imported goods."
- See other illustrative examples on how customs valuation rules are interpreted. This document has more examples than the previous version (2016)
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[READ FULL AMENDMENT](#)

## 7. EU GUIDE ON EXPORTING DUAL-USE ITEMS AFTER TRANSITION PERIOD

The Guide (published 16 September 2020) reviews key areas in particular that shipments of listed dual-use items from the EU to UK will be subject to an authorization requirement under Regulation (EC) No 428/2009 after the end of the transition period (as will licences from UK to the EU under UK law). Companies based in the EU will no longer be able to use UK issued licences for shipments from the EU to a third country or the UK company use licenses issued by the relevant licensing authority in a Member State for export of items from the UK to another third country after the end of the

[LINK TO DOCUMENT](#)

## 8. EU INTRODUCES SANCTIONS AGAINST BELARUS

After Cyprus finally lifted its opposition to the sanctions, the EU finally announced on 2<sup>nd</sup> October 2020 restrictive measures would be introduced against 40 individuals as well as travel bans and asset freezes on officials accused of involvement in the political crackdown in Belarus. Angela Merkel is quoted as saying: "The European Union is now taking action against those who are opposing democratic movements."





## 9. BELARUS ANNOUNCES SANCTIONS AGAINST CANADA, UK AND EU

Belarus announced sanctions against renowned figures (yet unnamed) from the European Union (EU), Canada and the United Kingdom, the withdrawal of its ambassadors in Poland and Lithuania, and the request to those countries to reduce their diplomatic staff in Belarus. Russia said it would follow Belarus sanctions on the EU, Canada, and UK.

In addition, Belarus will withdraw its ambassadors on 5 October 2020 from Poland and Lithuania, two countries that it accuses of being directly involved in the organization, guidance, and funding of violent actions by the opposition.

These measures were announced on 2nd October 2020 after the EU finally approved a list of major figures under sanctions earlier in the day.

## 10. EU GUIDE ON CUSTOMS/ PREFERENCE AFTER TRANSITION PERIOD

This Guide was issued by the EU in July 2020 but from questions received to our OneCall helpline we thought it best to remind you of this key document. In 35 pages it covers: EORI; BTIs and BOIs; Preference origin aspects including REX, Approved Exporters, Direct Transport and LTSDs; Temporary Storage; Release to Free Circulation; Transit; Exports from the EU. This is important to review as the guide says: "After the end of the transition period, the EU rules in the field of customs, and in particular the Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code7 ("UCC"), including its supplementing and implementing acts no longer apply in the UK:

[LINK TO GUIDE](#)

