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WTS Customs Newsletter

Editorial

Dear reader,

We are happy to publish the latest edition of our global customs newsletter. It is again a truly global edition with articles from Asia, Latin America and the EU.

Our colleagues from WTS **Vietnam** describe in their article the conditions and criteria under which production and processing for export under duty exemption are possible.

Various developments have taken place in **China**. In their article, our specialists from WTS China provide an overview of the most important ones.

France has seen a reorganisation of the customs authorities. The article from our global network member FIDAL describes the background, aims and steps of this development.

In **Brazil**, the duty exemption "Ex-Tarifario" has always had a major impact on the country's development. It may nevertheless see an end this year. Background information on this is contained in the article written by the colleagues of Machado.

Our colleagues from Turanzas in **Mexico** report on the new obligation to issue an electronic invoice (CFDI) with consignment note in the transportation sector.

Pakistan Single Window (PSW) is a major development to facilitate cross-border shipments. PSW is the introduction of paperless communication for customs handling in Pakistan as Muzammal Rasheed from our partner firm Enfoque reports.

Paolo Dragone from WTS **Italy** explains the responsibility of importers in view of incorrect origin certificates. This has come about from a case at the Italian Supreme Court, as Paolo writes in his article.

Finally, we also cover export control in our newsletter. Our specialist Jim Huish from our **UK** partner firm FTI provides an update on the EU export control for dual-use goods.

As you, dear readers, can see, we have once again complied a great variety of topics from various countries. I hope you find this interesting!

Best regards,
Kay Masorsky

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Brazil

Ex-Tariff on the brink of extinction

The tariff exception ("Ex-Tarifário" or "Ex-Tariff") is an import duty benefit under which a differentiated rate is applied to specific goods which are proven to not have a national equivalent in Brazil. To this effect, the Federal Government temporarily reduces the import duty rates to up to 0% so as to boost the domestic market's supply of cutting-edge capital goods, and computer and telecommunication goods, which are usually subject to rates between 14% and 16%.

It should be noted that the Ex-Tariff is not a benefit granted for certain individuals; on the contrary, it is a benefit for the market, and thus any importer may request the granting of the tariff reduction for certain equipment, upon proving that such goods (considering their unique and individual characteristics) do not have a national equivalent, i.e. national equipment capable of performing the same functions with the same quality as the one that is to be imported. Once the Ex-Tariff is granted, any importer in the country may use the reduced import duty rate for the same exact goods.

The Ex-Tariff is a very important benefit for the development of the Brazilian market, as it makes it possible to increase the investment in cutting-edge capital goods and computer and telecommunication goods, incorporating new technologies not produced in Brazil. As a result, the Brazilian industry may further develop itself, making it more competitive in the international market, while it increases local production and thereby generates more employment and income for the country.

Nevertheless, Brazil is a member of the Mercosur, an intergovernmental organisation involving South American countries, which is currently a customs union in which there is intrazonal free trade and a common commercial policy between member countries.

Among the measures agreed by Mercosur is the provision of a common external tariff for products that originate from outside the block. Accordingly, goods with their origins in Mercosur are subject to a 0% import duty (or similar tax in other countries), but goods from outside the block are subject to a certain rate by all members.

As a result, the Ex-Tariff ends up being an exception for the common external tariff, as it provides a different import duty rate from the one agreed by the Mercosur members.

To this effect, Mercosur has accepted the granting of the Ex-Tariff, being the latest concession made by the Mercosur/CMC ruling 25/2015, which allows for Brazil to apply different rates, including 0%, for capital goods, and computer and telecommunication goods up to 31 December 2021.

If the benefit is not extended, the current 16,000 plus Ex-Tariff will be revoked as of 1 January 2022, deeply impacting on the development of the Brazilian industry and increasing investment costs in such a delicate economic recovery moment.

Although, up to October 2021, the Brazilian Government has been in negotiations with Mercosur, an official decision has yet to be made, and the very important Ex-Tariff remains on the brink of extinction.

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China

Major updates in China customs

Tariff exemption on the domestic sale of imported materials processed in Hainan

On 8 July 2021, China's General Administration of Customs (GAC) specified the tariff exemption measure in the Hainan Yangpu Bonded Zone (the Zone). Goods containing imported materials with over 30% value-added processing in the Zone are exempt from customs duty when they are sold to other areas in China (domestic sales). Import VAT and consumption tax will still have to be paid. The said preferential measure applies to enterprises listed in "encouraged sectors" – which means their income from "encouraged sectors" businesses should account for at least 60% of their total income.

Procedures on handling the customs administrative penalty

GAC has revised the procedures for handling the administrative penalty, effective from 15 July 2021. The major revisions to the procedures are as follows:

- Administrative penalty will not be imposed on any offence that took place over two years ago. The above period should be extended to five years for cases that have an impact on human life and health, financial security, or potentially leading to harmful consequences.
- Administrative penalties should be exempt for minor offences without any significant consequences and timely correction and might be exempt for first-time offences with minor consequences and timely correction.
- No administrative penalties will be imposed on offences for objective reasons (evidenced by proof).

Policies to boost Shanghai's Pudong

A new guideline was released on 15 July 2021 to support a high-level reform of the Pudong New Area in Shanghai. The guideline has outlined 27 measures for future policy roadmaps to meet the area's development target. Along with these incentive measures, the guideline has provided a high-level view of relevant customs-related policies to be issued:

- Import taxes (import VAT and customs duty, where applicable) would be exempt for drugs to be used in clinical research.
- R&D institutions would be exempt from the import taxes for self-use equipment and would enjoy a tax refund for the self-use equipment which is sourced in China.
- Policies of the Yangshan Special Comprehensive Bonded Zone would be extended to Pudong's customs supervision areas.
- Some officially shortlisted companies outside the customs supervision areas are encouraged to carry out high value-added, high-tech, and environment-friendly repairing business for the offshore market.

New rules of formula pricing

The new rules of formula pricing took effect from 1 September 2021. The new rules expanded the application of formula pricing to a broad extent. Under the new rules, imported goods with a price contingent on the content percentage or import quantity are included in the scope of formula pricing. In addition, bonded goods whose price cannot be determined during domestic sales are also included in the scope of formula pricing.

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For the customs declaration, importers are required to complete the new added columns of "formula pricing confirmation" and "provision price confirmation" in the customs declaration form.

France

Customs administration – French cultural exception?

European counterparts distinguish the French customs authorities by the diversity of their tasks and missions, as well as by the fragmentation of their organisation. To improve the efficiency and productivity of its administrations, the French government has decided to reorganise the missions of tax, customs and fraud administrations with two key objectives.

Firstly, since the 2020 finance law voted on 29 December 2020, the transfer of customs taxes in view of the tax administration have been enforced. Today, the government ambition is to consolidate tax management and recovery with one main aim – **to put into service a tax single interlocutor.**

These taxes are in the process of being transferred for two years. In 2019, this applied to the tax on non-alcoholic beverages, in 2020 and 2021, the general tax on polluting activities. In 2022, it concerns import VAT, consumption taxes on electricity, gas and carbon and the yearly registration fee. In 2023, the transfer will concern customs penalties and 2024 will see the focus on internal taxes on energy products and the recovery of alcohol and tobacco indirect contributions.

The second aim of this new organisation is the **refocusing of the customs authorities on its essential missions, and the flow and control of goods.**

To make it easier for goods to cross borders and to improve the clarity of the actions of the different administrations for port operators, all the formalities applicable to food of non-animal origins will be accomplished by a single administration instead of two. This should increase efficiency and speed. Then, from 1 November 2021, the controls on import operations carried out by the fraud administration in Marseille and le Havre will be transferred to the customs administration. The transfer of competences is subject to checks relating to the sanitary requirements of non-animal food denominations, controls of organic products, scrutiny of standards for the marketing of fruits and vegetables and controls of materials that come into contact with food commodities, all realised before the clearance of products.

This decision was based on a trial in Dunkerque where on 1 January 2020 the import controls carried out by the fraud administration were transferred to the customs administration. The success of the experience led to the decision to transfer the controls to Marseille and le Havre, and during the year 2022 to the entire territory.

The customs authorities will develop and put in place a digital services platform to organise and manage the sanitary and phytosanitary controls. The operators will need to register to benefit from the services offered by the digital services platform, for instance to book appointments.

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The transfer, which establishes customs know-how in the management of the international flow and control of goods, strengthens the position of customs as the main border administration.

Italy

The importer is almost always responsible in case of an untrue certificate of origin

With its ordinance of 15 March 2021, n. 7325, the Italian supreme court has highlighted two concepts related to the responsibility of the importer in the event that the certificate of origin is proven to be false and the sanctions applicable to the importer.

In particular, the supreme court stated that the importer must prove the origin of the imported goods and the accuracy of the information resulting from the certificates, while it is the duty of the customs authority to provide elements capable of invalidating such proof as being untrue or to demonstrate that the issue of incorrect certificates is attributable to the inaccurate representation of the facts by the exporter: however, if this latter proof cannot be provided, it falls on the importer to furnish proof as to the accuracy of the information provided by the exporter to the issuing authority at the time of the request for issuance of the certificate or the culpable error committed by the authority that issued the certificate without checking the falsity of the declaration of the exporting company (see, for all, supreme court section 5, ordinance n. 17945 of 04/07/2019 Rv. 654705 - 01).

From the above we can see the breadth of the responsibility of the importer who can be considered unrelated to a fraud only if they are in the position to prove that they have exercised a reasonable control of each step of the issuance of the certificate of origin by the exporter.

In terms of sanctions, even though art. 303, paragraph 1, of the Presidential Decree n. 43/1973 foresees a sanction in the case of irregularities relating to the "quality, quantity and value" of the goods, according to the supreme court; the above-mentioned sanction also applies in the case of the untrue origins of the goods.

The position of the court is that the concept of "quality" of goods includes any characteristic, property or condition that serves to determine the nature of the goods imported and distinguish them, including **origin** (see for all, most recently, supreme court section 5, ordinance no. 10227 of 29/05/2020 Rv. 657725 - 01; supreme court section 5, ordinance n. 2169 of 25/01/2019 Rv. 652 271 - 01).

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Both principles stated by the supreme court are convincing and suggest that importers must be careful when they have any reasonable doubt regarding the origin of the goods and not to simply rely on the declaration of the exporter.

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Mexico

CFDI with consignment note complement

The Tax Administration Service is currently implementing obligations concerning the federal land, railroad, maritime and air transportation of domestic and foreign goods, consisting in the issuance of a CFDI (electronic invoice) with a consignment note complement for all agents involved in transport operations.

In this sense, transportation service providers that have been engaged for the federal transportation of goods must issue a CFDI of "income" category with the consignment note complement.

Owners, possessors or holders of goods that are part of their assets, as well as intermediaries or transportation agents (who provide the logistics service for the transfer of goods or have a mandate to act on behalf of the client) and use their own means for the transfer, may demonstrate the transportation through the CFDI of "transfer" category (which does not represent the income of the operation) that is issued by themselves with the consignment note complement.

In the case of operations that do not involve transit through any federal jurisdiction, taxpayers that (i) provide land transportation services for general and specialised cargo; (ii) provide services for the transfer of funds and valuables; (iii) carry out towing, auxiliary towing and salvage services; and (iv) the owners, possessors or holders that transport goods that are part of their assets, may credit the transportation of goods by means of the CFDI of income or transfer category, as applicable, without the need to incorporate the consignment note complement.

For taxpayers that provide courier services and the consolidated transportation of goods and are fully certain that they will not transit through any federal jurisdiction section, they must issue a CFDI of transfer type for each section and change of vehicle that represents the transportation.

Regarding the import of goods, the Tax Administration Service has determined that in order to carry out the customs clearance of the goods, in addition to the documents that are normally submitted with the import customs declaration, the CFDI must be provided with the corresponding consignment note complement.

For the legal stay and/or possession of foreign goods, the transporter may prove such assumptions by means of the CFDI with the respective consignment note complement, provided that the number of the import customs declaration is registered.

It is worth mentioning that the responsibility for the issuance and use of the CFDI with consignment note complement is established both for the person who contracts the service and for the person who provides it, resulting in sanctions ranging from the imposition of a fine, the temporary closure of the establishment, or the seizure of the goods.

Initially, the obligation will be effective as of 1 December 2021. However, it is possible that there may be changes in the regulations or an extension for the obligation to come into force due to the uncertainty caused by the lack of clarity, administrative burdens and the short time for its implementation.

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Pakistan

Pakistan Single Window (PSW)

During the ongoing corona pandemic, international trade has kept a global focus to overcome the difficulties faced. The worldwide customs community, including Pakistan customs, celebrated "International Customs Day" this year as always and the theme was **"Customs bolstering recovery, renewal and resilience for a sustainable supply chain".** To facilitate Pakistan's international trade and to simplify the transborder movement of goods, a paperless platform, the **"Pakistan Single Window"**, is being introduced by the government of Pakistan through the Federal Board of Revenue (FBR), with the help of its customs wing called Pakistan customs. PSW is a consolidated conduit for handling the entire trade-related transactions originating for and from Pakistan. The PSW project has been led by the FBR through their customs department to develop a state-of-the-art trade facilitation and transaction-handling technology solution. This project has been backed by a special legislation approved by the parliament of Pakistan, called the Pakistan Single Window Act of 2021. The PSW is also part of the WTO International Trade Facilitation Agreement entered by the government of Pakistan, for facilitating trade and related activities to improve the status of Pakistan in the global "ease of doing business" indicator.

Earlier, a legacy paperless system known as WeBOC was in operation as the Single Window for customs, but it was not providing a 100% paperless processing service and the integration of various ministries involved in the international trade process.

The **PSW** will help parties to submit systemised information and documents with a single-entry point so as to fulfil all import, export, and transit-related regulatory requirements. It ensures the flawless exchange of information amongst all parties connected to the system in a transparent manner and provides real time updates and access to information to all stakeholders. A unified registration system for the business community, products and entities is to be introduced while integrating registration requirements of customs and other trade regulators into a single form through an electronic portal. Similarly, it will enable the filing of the integrated declaration form, eliminating the need to submit multiple forms.

Electronic licences, permits, certificates and other documents (LPOs) will be issued by trade regulators and customs. The back-end processes related to these LPCOs are also being automated. The **PSW** will be integrated with other databases such as the NADRA, SECP, and FBR etc., for electronic validations and verifications. It will have the capability for electronic data exchange with internal and external stakeholders.

The success of the **PSW** system is very much determined by an efficient and effective governance and operating system that is self-sustaining, transparent and innovative; fostering a positive work environment that is flexible to the stakeholders' needs. The successful implementation of the **PSW** aims to reduce the costs, time and complication for stakeholders while enhancing controls in cross-border trade. It will substantially reduce paper-based documentation and physical visits for undertaking imports, exports and transit trade. The transparency and predictability with lesser room for interpretation would improve governance and reduce corruption. The PSW implementation will improve Pakistan's competitiveness and reduce import transactions costs and time to align it with regional averages in South Asia.

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United Kingdom EU export controls on dual-use goods: the latest update

Practical business implications of the EU dual-use regulation 2021

Nearly five years after the European Commission proposed to overhaul Council Regulation (EC) No 428/2009, an updated version was published in June 2021.[1] EU Regulation 2021/821, referred to here as "the Recast", is effective from 9 September 2021 – but what does it mean for industry?

The Commission proposed this Recast in 2016, having identified a lack of consensus between member states about the implementation of the original regulation. There was concern that this lack of consensus could lead to divergence by some states away from a uniform EU dual-use list.

The Recast is therefore intended to harmonise controls across member states, lessening variations in interpretation, application and enforcement. It also aims to better address the human rights aspects of export controls, though it could be argued that there is still more to be done in this area. Generally, the Recast adapts the regulation to meet the changing technological, economic and political circumstances shaping international trade over the past decade.

Businesses involved in dual-use items should be aware of the significant changes that this Recast brings. These cover a variety of areas, including a revised definition of the term "exporter". No categories have been added to the original list of items requiring authorisation.

The most important changes fall into five key areas:
1. New and expanded catch-all controls: human rights and cybersecurity
2. Information exchange and greater cooperation on enforcement between member states
3. Changes in the licensing architecture – two new EU General Export Authorisations (EU GEAs)
4. Clarifications around technical assistance
5. Internal Compliance Programmes (ICPs)

We discuss these below before suggesting some key points that businesses need to consider.

New and expanded catch-all controls: human rights and cybersecurity

Cyber-surveillance items have tended to be subject to stricter controls, supported by enhanced co-ordination between member states. An effective common system of export controls on dual-use items is necessary to ensure that member states, and the Union as a whole, comply with international commitments and responsibilities – particularly those regarding regional peace, security and stability, and respect for human rights and international humanitarian law.

As well as complying with direct controls on cyber-surveillance items, the Recast requires member states to tackle the risk that items will be used in connection with internal repression or serious violations of human rights and international humanitarian law.

This is done through a catch-all clause that enables states to require the authorisation of cyber-surveillance items not controlled under Annex I. This clause kicks in where items may be intended for use in connection with the repression or violations of human rights or humanitarian law.

1 https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32021R0821

> The original regulation aimed to create "a Community regime for the control of exports, transfer, brokering and transit of dual-use items." Dual-use items were defined as "items, including software and technology, which can be used for both civil and military purposes."

This change puts the onus onto each business to ensure due diligence and transaction screening practices are fit for purpose.

Information exchange and greater cooperation on enforcement between member states

In the past, member states have had considerable autonomy regarding export controls and licensing, which has caused divergence. The Recast addresses this challenge with provisions to support information exchange and cooperation on enforcement between member states. This will be achieved through the creation of an Enforcement Coordination Mechanism managed by the existing Dual-Use Coordination Group.

This will make it easier for exporters to be aware of and observe measures from other member states, and they will have an obligation to do so. Businesses can more easily monitor relevant dual-use items and implement the necessary Internal Compliance Programmes.

Changes in licensing architecture – two new EU GEAs

The Recast includes two new EU GEAs.

GEA EU007 for intra-group software & technology authorises exports to 16 named countries and has specific conditions relating to parent/associate companies and where they are domiciled. Exporters need to understand the significance of the intercompany relationships and what they mean for the terms of the licence.

GEA EU008 authorises the export of encryption items to all destinations except approximately 30 named countries and those already covered under the earlier GEA EU001. Sanctioned/embargoed countries are also excluded.

Clarifications around technical assistance

oTechnical assistance is defined as "technical support related to repairs, development, manufacture, assembly, testing, maintenance, or any other technical service"[2] and includes most forms of training and consultancy. The provision of such assistance for dual-use items has often proved challenging due to difficulty of identifying which services meet the definition of technical assistance. The Recast aims to provide clarity so that businesses can ensure the correct controls and procedures are in place.

There are exceptions to this technical assistance rule. These include any activity normally covered by GEA EU001, as well as the usual exceptions for dual-use technology in the General Technology Note, such as the provision of public domain information, basic scientific research, and "minimum necessary" technology for the installation, operation, maintenance and repair of items exported under a licence.

2 https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32021R0821

The Recast places a focus on the knowledge, or even the suspicion, that the intended use of goods is for prohibited military purposes or those relating to weapons of mass destruction (WMD). Member states can extend controls to technical assistance related to non-listed dual-use goods and technology.

Internal Compliance Programmes (ICPs)

The earlier regulation, Council Regulation (EC) No 428/2009, included non-binding guidance on the core elements of ICPs. Similar guidance has been offered by a range of global regulators over the past decade.

Certain member states have already developed their own frameworks based on the core elements, for example BAFA in Germany, MFA/CDIU (Netherlands) and ECJU (UK).

The Recast brings due diligence into the transaction screening element. In addition to screening end-users, there is now an expectation that business partners and intermediaries will be screened. The aim is to ensure that each business knows its partners, especially from the human rights and human security perspectives.

Notable points about the requirements for an effective ICP include the need for:
1. Recurring and appropriate risk assessments
2. Performance reviews, audits, reporting and corrective actions
3. Physical and information security

The Recast does not provide a general obligation to implement an ICP, and it is left to member states to define ICP criteria in relation to the management of export licences. However, leading practice is to review a business's ICP against the requirements of the EU and any countries where it is active.

Key takeaways

At this point, there is no clear indication that the UK Government may consider a similar revision of its own export control rules. However, businesses located within or outside of the EU, engaged in trading dual-use items are advised to take note of the changes and to assess any implications and benefits for their organisations.

- → Evaluate the end-to-end supply chain to identify all dual-use items, and then determine the impact of the Recast on each item.
- → Keep on top of regulatory updates (including future updates from member states, as well as this Recast) and the potential divergence and extension of national control lists.
- → Maintain an effective ICP that is correctly sized for your business and takes account of the compliance landscape in jurisdictions where you operate.
- → Ensure a clear understanding of how the new GEAs apply to the business, and how to meet any relevant conditions.
- → Remember that regulators expect due diligence, knowledge of business partners and transparency in transactions, and that these expectations will evolve in line with ever-changing sanctions and trade restrictions.

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Vietnam

Duty-free goods imported for export production and processing

The relevant Decree No. 134/2016/ND-CP ("**Decree 134**") has unclear provisions especially regarding the tax exemption for goods imported for processing and export production which causes difficulties for enterprises during execution.

To solve matters, the government issued Decree No. 18/2021/ND-CP ("**Decree 18**") amending Decree 134. The main requirements for exemption are:

Duty exemption for goods imported for processing, products processed for export

Goods imported for processing, processed products for export under processing contracts are exempt from customs tariffs. Processed products for export are exempt from the export tariff when exported overseas or to a non-tariff zone or in the case of an on-spot export if they are processed from imported materials only.

Grounds for determining the duty exemption of goods:

- Register processing contract with authority, declare the number of the registered contract in the customs declaration forms
- Having the ownership or rights of use of the processing facilities, equipment attached to them in Vietnam and notify the authority accordingly
- Processing contract holder which re-assigns a third party for processing (outsourcing), notifies the authority on outsourcing the contract and the re-processor must qualify for condition (b) above
- Imported goods for processing are exported
- Report on the settlement of the duty-free imported goods

In addition, special handling is applied:

- Scrap returned to the ordering party or destroyed in Vietnam with inspection of the authority or consumed domestically is exempt from import duty. For goods imported for processing, but the surplus or finished products are not exported, the enterprise must make a new customs declaration and pay import duty accordingly.
- For goods imported for processing and being on-spot exported, import duties are exempt if the exporter informs the authorities about the completion of customs procedures of the corresponding importer within 15 days of the exportation date.
- On-spot imported goods for processing are exempt from import duty if the importer satisfies conditions a and b above.

Duty exemption for imported goods for export production

Goods imported to produce export goods are exempt from import tariffs.

Grounds for determining the duty exemption of goods:

- Having the ownership or rights of use of the processing facilities, equipment attached to them in Vietnam and notify the authority accordingly
- Imported goods are used for export production and have been exported
- Report on settlement of the imported duty-free goods

→ In case of reproducing or re-processing by a third party, the enterprise notifies the authority of the contract and the facilities of the third party

Furthermore, Decree 18 provides additional guidance:

→ Imported goods for export production are exempt from import duties if the exporter notifies the authority that the importer has completed the customs declaration within 15 days from the exportation date.

→ In case of reproducing or re-processing by a third party, the enterprise must be involved in part of the process or deliver only part of the materials to a third party, except for delivering all materials to the third party when the enterprise owns a 50% capital share or more in the third party.

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