



analyzes

## Changes in customs regulations



News express 5/2020 July 7, 2020

Recently, there have been significant changes in the regulations related to foreign trade in goods, which may affect the operations of many enterprises. One of them are simplifications in the settlement of VAT on the import of goods. In addition, the Free Trade Agreement (FTA) between the European Union and Vietnam will come into effect on 1 August. After ratification of the agreement by both parties, it was published in the Official Journal of the European Union.

## Changes in simplifications when accounting for VAT on the import of goods

On the basis of **art. 33a of the VAT Act**, importers, after meeting certain conditions, have the right to settle VAT on the import of goods directly in the tax declaration.

Admittedly, the amendment to art. 33a of the VAT Act was adopted in 2019, the fundamental changes came into force from **July 1, 2020**. They mainly concern the possibility of settling VAT on import of goods in a tax declaration for **all entrepreneurs registered as active VAT taxpayers** (it is no longer necessary to clear customs under the simplified procedure). However, an additional condition **for making customs declarations through a representative is introduced** customs (direct or indirect) - for entrepreneurs not applying simplifications from art. 166 or art. 182 UCC and not having AEO status. At the same time, the obligation to inform the head of UCS and the head of tax office about the start and end of settling VAT on import in the tax declaration was lifted.

### Planned changes

Further significant changes are planned for **October 2020**, namely the abolition of the obligation to provide the head of UCS with confirmation of VAT settlement for the import of goods in the tax declaration every 4 months. It is worth following the further fate of this provision, because it has significant practical significance.

The obligation to submit certificates / declarations of absence of arrears and confirmation of registration as an active VAT taxpayer does not change. The new regulations assume, however, that the documents indicated should be presented to the head of the customs and tax office competent for the seat / place of residence of the importer (Head of the Lower Silesian Customs and Tax Office in Wrocław in the case of taxpayers who have no seat or place of residence on the territory of Poland).

## The free trade agreement between the European Union and Vietnam will enter into force on August 1, 2020.

The *Free Trade Agreement* (FTA) between the European Union and the Socialist Republic of Vietnam was signed in June 2019. After ratification of the agreement by both parties, we have seen its announcement in the Official Journal of the European Union (Official Journal of the EU L 207 of 30 June 2020) and information on the date of its entry into force from August 1, 2020.

Each FTA aims to liberalize and facilitate trade and investment between its parties, as well as to create a stronger economic relationship. The agreement with Vietnam is bilateral and introduces mutual reduction or elimination of duties on some goods. The condition of using the tariff preferences is usually confirmation of the preferential status of EU or Vietnamese origin.

### What does this mean for entrepreneurs?

As always with the new FTA, it is worth analyzing business relations with Vietnam, but also a wider look at supply chains to see what opportunities may arise from FTA and the system of customs preferences created for them in our business (both in import and export).

If you have questions related to the settlement of import VAT or free trade agreements that the EU has signed with other countries and related customs options, please contact Deloitte specialists.



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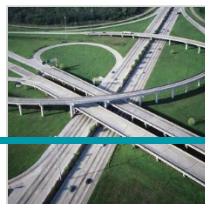
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