

Issue

In the summer of 2022, the ECJ ruled whether the customs value of identical or similar goods may be determined on the basis of statistical data (cases Fawkes Kft. and Baltic Master).

Background and consequences

In these cases, the transaction value could not be used as the basis for the customs valuation. There was no question of a sale between independent parties.

For this reason, the Customs authorities established a new customs value other than the transactional value.

The customs value was determined on the basis of the value of similar or identical goods from independent import transactions. National databases with statistical values were used for this purpose.

According to the ECJ, the Customs authorities are to a certain extent free in their choice regarding the customs value, as long as these methodologies are reasonable (e.g. the Customs authorities might find it reasonable to use statistical data when the importer provides inaccurate information).

To do

These rulings are important for the determination of the customs value of related party transactions and stock transfers. We suggest to:

- i. Obtain and retain sufficient information in advance to support the customs value.
- ii. Take a position in advance with regard to the method and amount of the customs value and record this position and coordinate it with Customs for certainty.

Questions

For questions, please contact:
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