

EU Import Compliance

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EU Customs Law

- New per May 1
- No more first sale - instead last sale
- More royalties dutiable
- Rulings on tariff, value and origin possible
- AEO - Authorised Economic Operator
- One Law but still 28 different customs organisations

EU VAT - a black hole?

- VAT levy at import - and export!
- High rates (avg 21%) - high costs of compliance
- Payment of import VAT/refund or deferral system?
- Watch out for using DDP Incoterm!

CE Marking

- Product meets safety, health and environment protection requirements
- No indication of origin or safety approval
- Only on designated products
- Conformity assessment procedure