

EN

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Answer given by Mr Gentiloni
on behalf of the European Commission
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The Member States are primarily responsible to ensure fulfilment of the obligations arising from the Treaties or resulting from legal acts of the Union, like the Union Customs Code (UCC). Insofar as the application of the rules of the UCC on the determination of the value of goods for customs purposes is concerned, the Commission is assisted by a specialised Section of the Customs Expert Group. This section is the main forum in which the Commission and Member States' experts address legal and practical questions pertaining to customs valuation rules. With a view to ensuring the correct and uniform application of those rules, the Commission produces guidance, commentaries or conclusions, which are available on the Internet and gathered in a Compendium being regularly updated. As part of its role as a Guardian of the Treaties, the Commission may decide to launch an infringement procedure against a Member State to ensure the correct and effective application of Union law, including the UCC.

There are no indications that digital information, instead of analog information, would lead to a different result in calculating customs tariffs.

The Commission carries out on-the-spot Traditional Own Resources (TOR) inspections in Member States in line with its annual inspection programme, complemented by desk audits where necessary. In 2018 and 2019, the focus of these inspections was on Member States' control strategy for customs value, and in particular if the national risk management protect sufficiently from fraudulent undervaluation. To this end, national import data and samples of individual import declarations and customs controls were reviewed, either at a central customs department or in the most relevant customs offices.

In the vast majority of cases, national customs authorities accept the information provided and calculate the customs duties based on the declared transaction value (Article 70 UCC). In case the national authorities have reasonable doubts on the declared value, they apply the secondary methods of customs valuation (Article 74 UCC), which may lead to higher customs duties.