



MAIT
INTERNATIONAL TRADE



2-6 December 2019
COURSE OF

EU Customs Law and International Trade

I EDITION

Laurea Magistrale in International Relations - LM 52

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Sponsors



Department of Political Sciences and International Relations - DEMS

Monday 2 December (3 p.m.)

Greetings

- Dr. Claudio Oliviero

Direttore dell'Agenzia delle Dogane e dei Monopoli – Direzione Regionale della Sicilia

- Dr. Nino Salerno

Responsabile per l'Internazionalizzazione Sicindustria

Introduction

- Prof. Salvatore Casabona

Dean of the M.A. in International Relations, Rector's Delegate for the Internationalization - Asia countries

PROGRAMME

Monday 2 December (3:30 p.m.) Avv. Massimo Fabio

The sources of international customs law

The WTO and the GATT
The Kyoto Convention
The Trade Facilitation Agreement of the WTO

The union customs law

Treaties, Agreements and EU Regulations
The Union Customs Code

The Customs debt

The customs duties
Incurrence of a Customs debt
The persons liable for customs duties
Refund and repayment

The customs declaration and the relevant acts

The Single Administrative Document
The definitive import procedure
The definitive export procedure
The acts related to the customs relationship

The Classification of Goods

The International Harmonized System
The Combined Nomenclature
The integrated Tariff (Taric)
Binding Tariff Information (BTI)
The ECJ case law
Case studies

Tuesday 3 December (3 p.m.) Avv. Massimo Fabio

The Origin of Goods

The non-preferential origin and the attribution of the "made in"
The preferential origin and the authorized exporter
The proof of the origin
The protection of the "made in Italy"
False and "fallacious" indication of origin
Binding origin information (BOI)
The ECJ case law
Case studies

Wednesday 4 December (3 p.m.) Avv. Massimo Fabio

The Customs Valuation

The concept of "price actually paid or payable"
The elements to be included in the price of the invoice
The elements not to be included in the price of the invoice
Dutiability of Royalty Payments: Italian and European case law
Case studies

Transfer pricing regulations in customs law

Transfer pricing and customs valuation: The WCO Guidelines and the of the ICC Statement Letter
The relevance of TP adjustments and the preventive rulings issued by the customs authorities of the WTO countries
The Italian Supreme Court case law
The ECJ case law
Case studies

Thursday 5 December (3 p.m.) Avv. Massimo Fabio

The Customs special procedures

The Customs Warehousing
The Inward Processing
The Outward Processing
The Temporary Admission
The End-use and the Transit
Case studies

The Incoterms

The aims of the incoterms
The terms of the group C
The terms of the group D
The terms of the group E
The terms of the group F

Friday 6 December (3 p.m.) Avv. Massimo Fabio

The simplified customs declarations

The simplified declaration
The customs declaration in the form of an entry in the declarant's records
The centralized clearance
The self-assessment
Planning examples with the use of pan-european models

The gaps caused from the Trade Wars and from Brexit in the context of the international trade

The tariff and non-tariff barriers
The new policy of the USA and the retaliations of China and the UE
Countermeasures for the economic operators
The new obligations and the deal with the UK

The authorized operators

The "Trusted Trader" regulation in the Trade Facilitation Agreement of the WTO
The Authorized Economic Operator – AEO
The advantages of the qualified subjects
The international reciprocity

The excise duties

The consolidated regulation of excise duties
Harmonized and non-harmonized excise duties
Storage and circulation of goods