

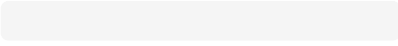


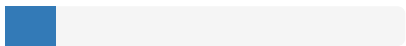

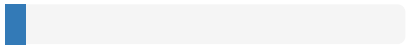





Statistics:

Exploratory Public Consultation on the establishment in the EU of Decisions relating to binding information in the field of customs valuation

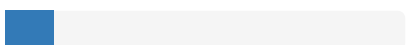

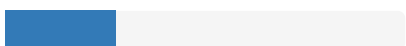
Please choose between the following two options:

		Answers	Ratio
My reply can be published under my name/the name of the organisation on behalf of which I reply: I consent the publication of all information in my contribution in whole or in part including my name or my organisation's name, and I declare that nothing within my response is unlawful or would infringe the rights of any third party in a manner that would prevent publication.		40	20 %
My reply can be published provided that I /the organisation on behalf of which I reply remain anonymous: I consent to the publication of any information in my contribution in whole or in part (which may include quotes or opinions I express) provided that it is done anonymously. I declare that nothing within my response is unlawful or would infringe the rights of any third party in a manner that would prevent the publication.		160	80 %
No Answer		0	0 %

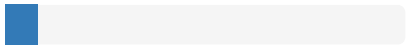
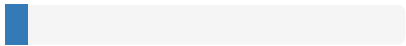
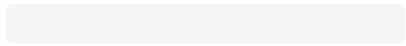





Please select whether you participate in this consultation as or on behalf of a:

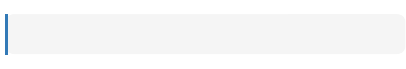
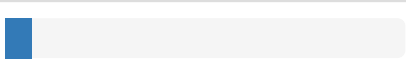
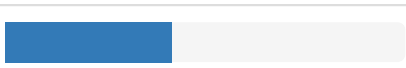
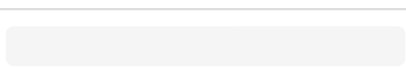
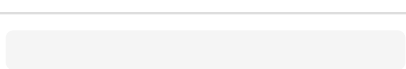
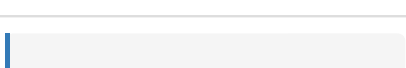
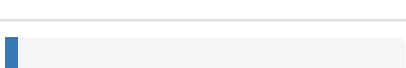
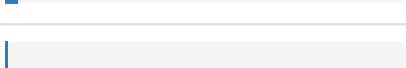
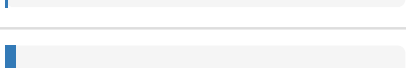
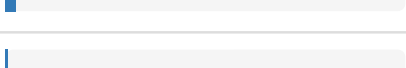
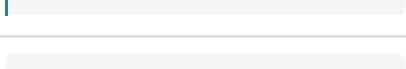
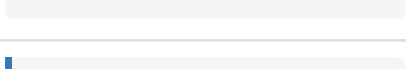
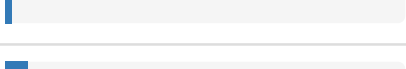
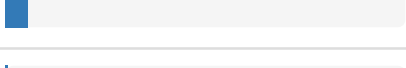
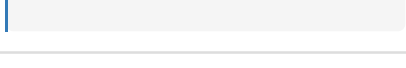
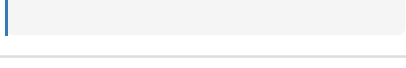
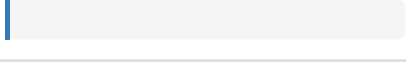


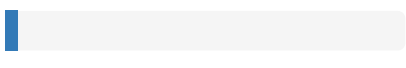
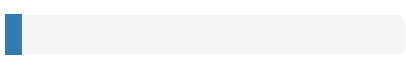
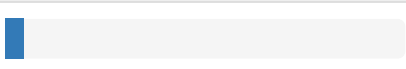
		Answers	Ratio
Citizen		25	12.5 %
Business		115	57.5 %
Business association		10	5 %
Customs broker		28	14 %
Public authority		13	6.5 %
Academic		0	0 %
Other		9	4.5 %
No Answer		0	0 %

Is your organisation registered in the Transparency Register?

		Answers	Ratio
Yes		24	12 %
No		121	60.5 %
No Answer		55	27.5 %

Where do you live, where is the headquarters of your organisation (main headquarters in the case of multinational companies), or where is your public authority located?

		Answers	Ratio
Austria		16	8 %
Belgium		11	5.5 %
Bulgaria		0	0 %
Croatia		1	0.5 %
Cyprus		1	0.5 %
Czech Republic		2	1 %
Denmark		3	1.5 %
Estonia		3	1.5 %

Finland		1	0.5 %
France		13	6.5 %
Germany		83	41.5 %
Greece		0	0 %
Hungary		0	0 %
Ireland		2	1 %
Italy		6	3 %
Latvia		1	0.5 %
Lithuania		5	2.5 %
Luxembourg		1	0.5 %
Malta		0	0 %
Netherlands		3	1.5 %
Poland		11	5.5 %
Portugal		1	0.5 %
Romania		1	0.5 %
Slovak Republic		2	1 %
Slovenia		1	0.5 %
Spain		8	4 %
Sweden		6	3 %
United Kingdom		8	4 %
Other		9	4.5 %
No Answer		1	0.5 %

What is the size of your company?

		Answers	Ratio
Self-employed		1	0.5 %
Micro-enterprise (1-9 employees)		6	3 %
Small enterprise (10-49 employees)		8	4 %
Medium enterprise (50-249 employees)		17	8.5 %
Large enterprise (more than 249 employees)		82	41 %
No Answer		86	43 %

Is your company an Multi-National Enterprise?

		Answers	Ratio
Yes		105	52.5 %
No		53	26.5 %
No Answer		42	21 %

What is the annual turnover of your company?

		Answers	Ratio
Below EUR 500,000		11	5.5 %
Between EUR 500,001 – 5,000,000		20	10 %
Between EUR 5,000,001 – 10,000,000		8	4 %
Between EUR 10,000,001 – 50,000,000		15	7.5 %
Above EUR 50,000,000		87	43.5 %
No Answer		59	29.5 %

Which is your main activity?

		Answers	Ratio
Production of goods		90	45 %
Buy and resale of goods at EU level		42	21 %
Buy and resale of goods at national level		33	16.5 %
Buy and resale of goods at regional level		24	12 %
Import of goods		54	27 %
Customs broker		28	14 %
Other		32	16 %
No Answer		49	24.5 %

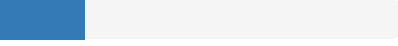
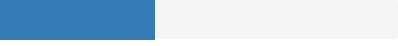
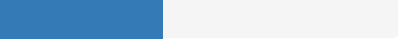
Do you import goods from third countries into the EU?

		Answers	Ratio
Yes		122	61 %
No		29	14.5 %
No Answer		49	24.5 %

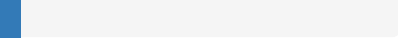
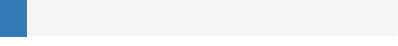
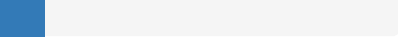
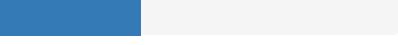
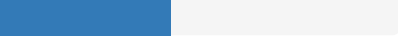
How many import declarations (declarations for release for free circulation) did you lodge (or were lodged on your behalf) in 2016?

		Answers	Ratio
Below 100		14	7 %
Between 101 to 500		22	11 %
Between 501 to 1000		15	7.5 %
Above 1000		66	33 %
Don't know		3	1.5 %
No Answer		80	40 %

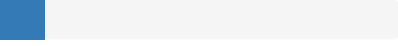
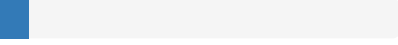
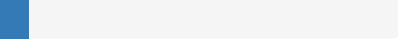
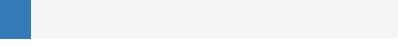
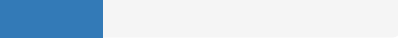
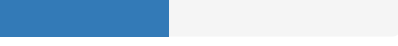
Are your customs declarations lodged in more than one Member State?

		Answers	Ratio
Yes		42	21 %
No		77	38.5 %
No Answer		81	40.5 %


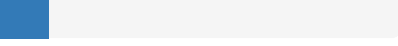
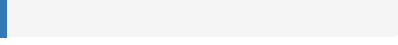
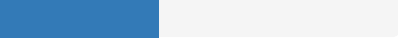
Which is the approximate value of your imports in 2016?

		Answers	Ratio
Below EUR 100,000		10	5 %
Between EUR 100,001 – 1,000,000		13	6.5 %
Between EUR 1,000,001 – 10,000,000		22	11 %
Above EUR 10,000,000		70	35 %
No Answer		85	42.5 %

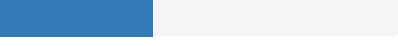
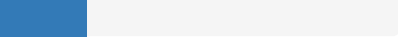
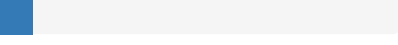
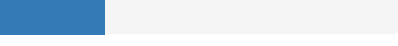
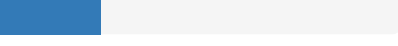
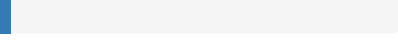
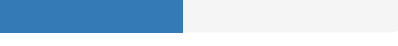
Which approximate amount of import duties did you pay in 2016?

		Answers	Ratio
Below EUR 50,000		22	11 %
Between EUR 50,001 – 200,000		14	7 %
Between EUR 200,001 – 500,000		14	7 %
Between EUR 500,001 – 1,000,000		15	7.5 %
Above EUR 1,000,000		51	25.5 %
No Answer		84	42 %

Have you been granted the Authorized Economic Operator (AEO) status?

		Answers	Ratio
Yes		94	47 %
No		24	12 %
Don't know		3	1.5 %
No Answer		79	39.5 %

Are you the holder of any of the following authorizations for customs simplifications?

		Answers	Ratio
Simplified declaration		76	38 %
Entry in the declarant's records		43	21.5 %
Centralized clearance		16	8 %
Transit simplifications		52	26 %
Other		50	25 %
Don't know		5	2.5 %
No Answer		91	45.5 %

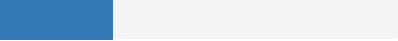

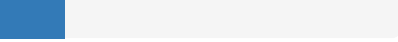
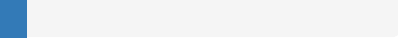
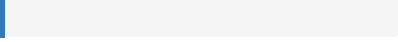
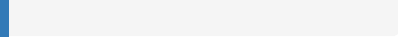
Have you been granted any of the authorizations for special customs procedures, as indicated in Article 211 of the Union Customs Code (<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32013R0952&from=en>)?

		Answers	Ratio
Inward processing procedure		35	17.5 %
Outward processing procedure		38	19 %
Temporary admission procedure		16	8 %
End-use procedure		24	12 %
Customs warehousing		42	21 %
None		44	22 %
Don't know		6	3 %
No Answer		84	42 %





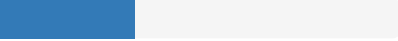
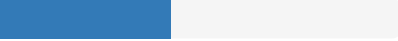
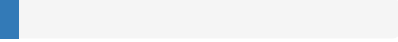
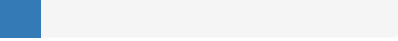
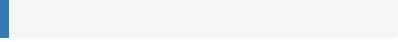
Are you a holder of an authorization for the simplified determination of certain elements of the customs value, in accordance with Article 73 Union Customs Code (<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32013R0952&from=en>)?

		Answers	Ratio
Yes		33	16.5 %
No		70	35 %
Don't know		17	8.5 %
No Answer		80	40 %

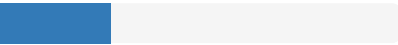
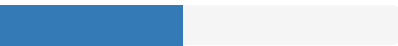
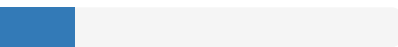
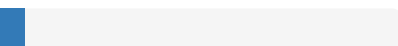
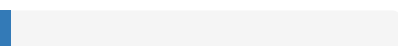
How would you rate your knowledge of the EU rules on customs valuation?

		Answers	Ratio
Excellent		56	28 %
Good		93	46.5 %
Satisfactory		32	16 %
Low		13	6.5 %
Don't know		2	1 %
No Answer		4	2 %


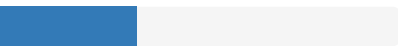
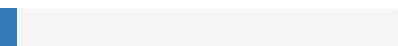
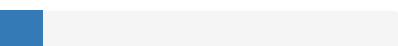
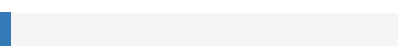
Are there any circumstances or situations causing problems with regard to the correct determination of the customs value (please indicate up to three from the following elements)

		Answers	Ratio
Complexity of the EU legislation		89	44.5 %
Complex or unusual commercial situations		118	59 %
Changing commercial situations		61	30.5 %
Need for expertise at enterprise level		54	27 %
Need for guidance from authorities		67	33.5 %
Non-uniform implementation of the legal provisions		85	42.5 %
Other		9	4.5 %
There are no major obstacles		20	10 %
No Answer		4	2 %

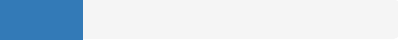
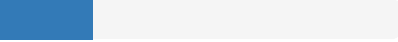
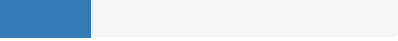
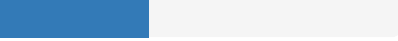

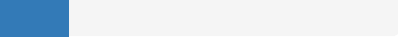

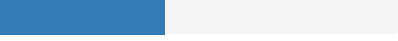
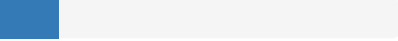
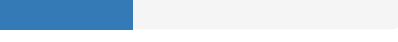
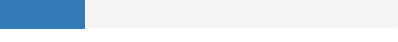

Please indicate the level of difficulty for applying the provisions on customs valuation for Transaction Value

		Answers	Ratio
High		55	27.5 %
Medium		91	45.5 %
Low		37	18.5 %
No opinion		12	6 %
No Answer		5	2.5 %


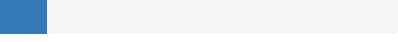
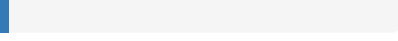
Please indicate the level of difficulty for applying the provisions on customs valuation for Other Methods of Valuation

		Answers	Ratio
High		98	49 %
Medium		68	34 %
Low		8	4 %
No opinion		21	10.5 %
No Answer		5	2.5 %

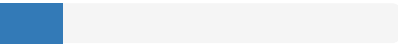

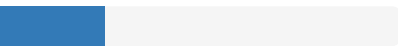
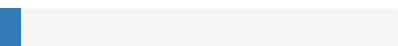
Which are the provisions on Transaction Value whose application is more challenging in practice?

		Answers	Ratio
Price paid or payable		41	20.5 %
Sale for transaction value purposes		46	23 %
Conditions and Considerations		45	22.5 %
Discounts and price adjustments		74	37 %
Transfer Pricing		106	53 %
Other elements referred to the price		34	17 %
Royalties and licence fees		110	55 %
Assists (goods and services used in the production of the imported goods provided free of charge or at a reduced price by the importer)		82	41 %
Proceeds (further payments to the seller from subsequent resale of the goods)		29	14.5 %
Other elements to be added to the price		66	33 %
Elements not to be included in the transaction value		42	21 %
No Answer		12	6 %



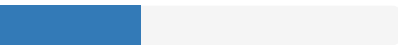

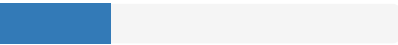
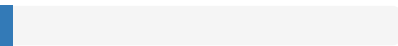
Are you familiar with the EU legislation in the field of customs valuation (via Union Customs Code legal package sources, EUR-LEX, Official Journal)?

		Answers	Ratio
Yes		173	86.5 %
No		23	11.5 %
No Answer		4	2 %



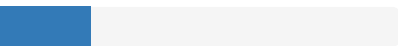
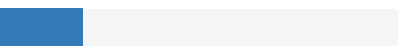
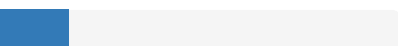
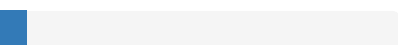
How often do you consult customs authorities for information and/or advice in relation to customs valuation in the EU?

		Answers	Ratio
Often (more than 5 times/year)		31	15.5 %
Some times		107	53.5 %
Never		52	26 %
No Answer		10	5 %

Which sources for guidance and advice on customs valuation matters do you use?

		Answers	Ratio
EU guidance (i.e. TAXUD Website, TAXUD INFO)		125	62.5 %
Member States' guidance		108	54 %
World Customs Organisation sources (including WCO Customs Valuation compendium)		70	35 %
I don't use any source		15	7.5 %
Other		55	27.5 %
No Answer		6	3 %

Do you consult any of the following persons for advice or information in relation to customs valuation in the EU?

		Answers	Ratio
Legal specialists		57	28.5 %
Customs and tax advisors		97	48.5 %
Customs brokers		45	22.5 %
I do not consult any expert		41	20.5 %
Other		34	17 %
No Answer		13	6.5 %

How would you rate the quality and usefulness of the advice/information obtained? : Customs Authorities

		Answers	Ratio
Fully satisfactory		21	10.5 %
Sufficient		83	41.5 %
Insufficient		66	33 %
Don't know		14	7 %
No Answer		16	8 %


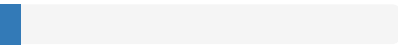
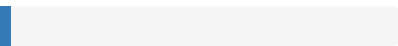
How would you rate the quality and usefulness of the advice/information obtained? : Guidance sources (such as EU or WCO guidance)

		Answers	Ratio
Fully satisfactory		6	3 %
Sufficient		90	45 %
Insufficient		63	31.5 %
Don't know		21	10.5 %
No Answer		20	10 %


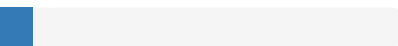
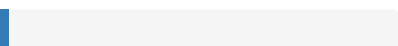
How would you rate the quality and usefulness of the advice/information obtained? : Legal/customs specialists

		Answers	Ratio
Fully satisfactory		29	14.5 %
Sufficient		89	44.5 %
Insufficient		20	10 %
Don't know		41	20.5 %
No Answer		21	10.5 %


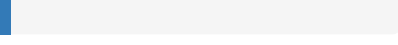
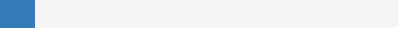
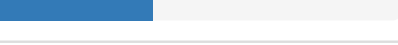
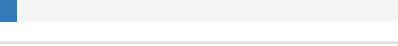
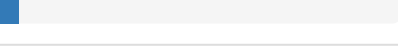
Do you know that is possible to get decisions on binding information in relation to certain customs matters (Binding Tariff Information and Binding Origin Information) in the EU?

		Answers	Ratio
Yes		185	92.5 %
No		10	5 %
No Answer		5	2.5 %


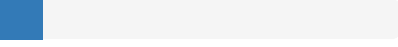
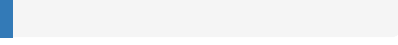
Are you aware of the scope of the general legal rules in this field (for example, the rules on the issue and operation of Binding Tariff Information and Binding Origin Information)?

		Answers	Ratio
Yes		180	90 %
No		16	8 %
No Answer		4	2 %





Are you a holder of binding information decisions in relation to certain customs matters in the EU?

		Answers	Ratio
Yes, of Binding Tariff Information (Tariff classification of goods)		93	46.5 %
Yes, of Binding Origin Information (Country of origin of goods)		5	2.5 %
Yes, of both Binding Tariff Information and Binding Origin Information		17	8.5 %
No		76	38 %
Don't know		8	4 %
No Answer		9	4.5 %

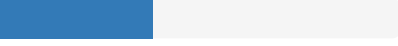
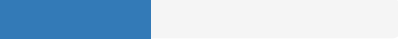
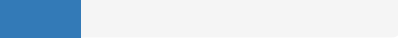
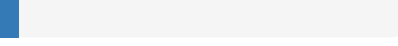
Would you be interested in binding information decisions in relation to customs valuation in the EU?

		Answers	Ratio
Yes		173	86.5 %
No		21	10.5 %
No Answer		6	3 %








Please indicate how important are binding information decisions in relation to customs valuation in the EU?

		Answers	Ratio
Essential		76	38 %
Necessary		61	30.5 %
Helpful		35	17.5 %
No Answer		28	14 %

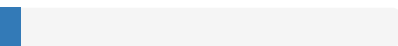

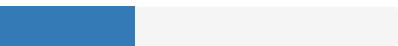
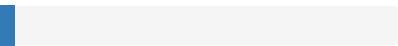
Does the absence of Binding Valuation Information in the EU have effects on your trading operations?

		Answers	Ratio
Yes		76	38 %
No		75	37.5 %
Don't know		40	20 %
No Answer		9	4.5 %









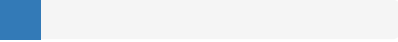
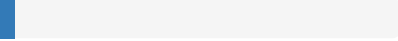
What could be the advantages of Binding Valuation Information for your enterprise?

		Answers	Ratio
Legal certainty		162	81 %
Avoidance of disputes		143	71.5 %
Compliance assurance		118	59 %
Level playing field throughout the EU		80	40 %
Uniform application of the law in the EU		120	60 %
Other		9	4.5 %
No Answer		9	4.5 %

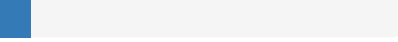

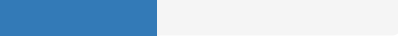
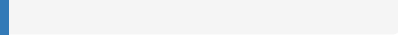
Would a system of Binding Valuation Information in the EU create challenges or problems for your activity?

		Answers	Ratio
Yes		10	5 %
No		116	58 %
It depends on the conditions applicable		67	33.5 %
No Answer		7	3.5 %


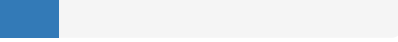
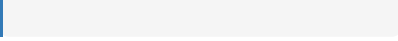
Which elements of the customs value should be covered by Binding Valuation Information ()?

		Answers	Ratio
Price paid or paid or payable		139	69.5 %
Sale for transaction value purposes		112	56 %
Conditions and Considerations		123	61.5 %
Discounts and price adjustments		135	67.5 %
Transfer pricing		143	71.5 %
Assists (only for adjustments)		105	52.5 %
Royalties and licence fees (only for adjustments)		132	66 %
Elements not to be included in the customs value		111	55.5 %
Other		20	10 %
No Answer		7	3.5 %

Are there elements of the customs value which should not be covered by binding valuation information?

		Answers	Ratio
Yes		15	7.5 %
No		103	51.5 %
Don't know		78	39 %
No Answer		4	2 %

Should Binding Valuation Information be made publicly available (except confidential data)?

		Answers	Ratio
Yes		170	85 %
No		29	14.5 %
No Answer		1	0.5 %

How should Binding Valuation Information be made available to the public?

		Answers	Ratio
EU website		125	62.5 %
National websites		50	25 %
Public Database		87	43.5 %
Other		8	4 %
No Answer		32	16 %


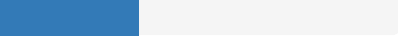
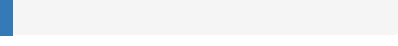
Should a Binding Value Information decision have a pre-defined validity period?

		Answers	Ratio
Yes		119	59.5 %
No		57	28.5 %
Don't know		21	10.5 %
No Answer		3	1.5 %

When should a Binding Value Information decision cease to be valid (more than one answer possible)?

		Answers	Ratio
When the contractual terms of the commercial transaction on which the decision was based are the subject of modifications		158	79 %
In other specific cases		35	17.5 %
No Answer		7	3.5 %

When should a Binding Value Information decision be revoked?

		Answers	Ratio
When it is no longer compatible with a judgment of the Court of Justice of the European Union		179	89.5 %
In other specific cases		69	34.5 %
No Answer		6	3 %