

Indirect Taxnewsflash

KPMG IN ROMANIA

Verification of proof of origin for certain food products imported into the EU

Services

- General training
- Industry focused training
- Client customized training
- Revision of the implementation of the new rules regarding VAT and customs duties
- Advisory services on specific issues

Notice addressed to importers Registered in the EU

In EU Official Journal no. C265/07, the European Commission has informed importers in the EU that well founded doubts exist regarding the origin of certain products that have a high level of sugar content

The products mentioned have the following classifications in the Combined Nomenclature:
17049099 –sweets, dragees, gums and compressed jelly;
18061090- chocolate with a minimum sugar content of 80%;
18062095 – chocolate and other cocoa-based produce;
19019099 – malt extracts that also contain a minimum of 40% cocoa;
21011298 – coffee-based mixtures;
21012098 – tea-based mixtures;
21069059 – food produce intended to be dissolved in water or milk which is not included elsewhere (i.e. in another classification);
33021029 – flavoring for drinks used in the beverage industry.

For goods that can be included within these classifications, the European Commission recommends caution with regard to preferential origin certificates which give importers the possibility of benefiting from reductions in customs taxes when importing into the Community.

The Commission warns that goods which have high sugar content and come under the scope of preferential origin certificates will be the object of further verifications regarding the allocation of preferential tariffs.

Economic operators are consequently advised to take the necessary measures to ensure that they are able to present supplementary evidence of origin for these goods if they benefit, or have benefited in the past, from tariff preferences when importing them into the Community.

About us

Our team consists of more than 85 Romanian and international consultants, having command of local and international legislation, organized to be able to react at short notice to any request for tax assistance you may require.

Announcement

If you would like more information about the effects of EU accession on your business and the support KPMG can offer you, please do not hesitate to contact us.

For further information about changes in legal provisions, as well as other issues related to customs, please contact Ana Maria Notingher at anotingher@kpmg.com or Vincensso Salagean at vsalagean@kpmg.com or at (+40) 744 800 800.

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