

Statement

Uniform Binding Tariff Information system

amfori calls for a binding value information system that is uniform across all EU Member States to ensure legal certainty and predictability for traders.

The European Commission is considering the introduction of a uniform system of binding value information for customs (BVI). amfori supports this initiative.

Companies require predictability and legal certainty to enable them to conduct their business in an efficient and cost-effective way. Information relating to customs value is one important aspect of this. Unfortunately, decisions on BVI received from customs authorities can differ from Member State to Member State resulting in confusion and lack of legal certainty – especially if the decision of one Member State is not accepted by another.

amfori supports the introduction of a unified system that applies across all Member States. This system should include conditions and considerations, transfer pricing and, for adjustments only, royalties and licensing fees.

Although it is clear many would prefer BVI decisions to be valid for a set period, amfori considers that this would only re-introduce legal uncertainty once that period ends. Therefore, amfori would favour that BVI decisions were not time limited. The validity of BVI decisions should only cease when the terms of the commercial transaction on which that decision is based are changed. Of course, a BVI decision should be revoked if it is deemed invalid by the ECJ.

Finally, amfori strongly supports that BVI decisions are made publicly available on the EU Commission's website.

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