



## **The European Commission envisages that customs authorities take decisions relating to binding valuation information**

Draft amendments to Commission Implementing Regulation (EU) 2015/2447 and Commission Delegated Regulation (EC) 2015/2446 provide for the introduction of provisions governing the issuance of a decision relating to binding valuation information.

Until now, the Union Customs Code contained the basic possibility for the customs authorities in specific cases and upon request to take decisions relating to binding information in relation to factors other than tariff classification (BTI decisions) and the origin of the goods (BOI decisions).

The European Commission refrained from enacting procedural rules for binding valuation information (BVI) decisions and, in practice, no such decisions were issued.

Now, the Commission is proposing to introduce detailed rules on BVI decisions from 2025.

The legal framework for the BVI decisions is modelled similarly to the existing rules for issuing BTI and BOI decisions. For example, the deadline for issuance, validity and cessation of validity, revocation, etc.

Therefore, BVI decisions are expected to increase transparency, legal certainty, compliance and uniformity in customs valuation, to the benefit of economic operators, customs authorities and the financial interests of the Union.



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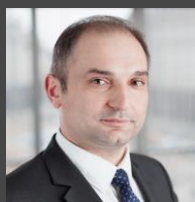
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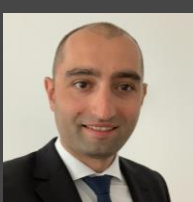
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