



Changes affecting customs law as of 01.01.2022 and outlook for the year

As is often the case, the start of another new year has brought with it a number of changes to customs regulations. In the following, we provide an overview of the most important topics:

1 Amendments to the Combined Nomenclature

The Combined Nomenclature (CN) is the main source for determining the applicable conditions for the import and export of goods. The CN is set out in Annex I to Regulation (EEC) No 2658/87. This annex is regularly adapted, due to amended requirements. Changes in the trade volume of certain product groups, the introduction of new products or even new tariff suspensions (see 2 below), necessitate regular adjustments. For example, as a result of the coronavirus pandemic, face masks were given numerous subheadings of their own on 01.01.2021. Previously, they were simply “other made-up textile articles”. A new version also came into force on 01.01.2022 (see Regulation (EU) 2021/1832). The changes are based, in particular, on the fact that the Harmonized System (HS), established by the World Customs Organization, has undergone significant changes. The HS forms the first six digits of the commodity codes defined in the CN and thus forms the basis of the CN. Changes to the HS, including historical changes, can be tracked using this [link](#).

Inter alia, tobacco products and pharmaceutical substances are affected by the changes. For example, the new HS heading 2404 has been introduced for tobacco products and other nicotine-containing products consumed without a combustion process. In addition, subheadings for goods subject to monitoring have been created, e.g., subheadings 284441 to 2844 44 HS for the easier monitoring of dual-use goods containing radioactive elements and isotopes.



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2 Autonomous customs suspensions and contingents

Autonomous tariff suspensions apply to certain goods that are not sufficiently produced in the EU. These are published every six months, on 1 January and 1 July of each year. Regulation (EU) 2021/2278 of 20.12.2021 contains the autonomous tariff suspensions applicable as from 01.01.2022. New, for example, is the duty suspension for telescopic shafts for motor vehicles (ex 8708 94 20).

3 Imports into the UK

Due to Brexit, customs declarations must, in principle, be submitted for goods transported to the UK since 01.01.2021. Until now, it was possible, under a transitional arrangement, to only record the goods in the books at the time of import. A complete customs declaration could be submitted up to six months later. This transitional arrangement has now expired after several extensions. Since 01.01.2022, customs declarations are now required at the time of import. Additional declarations for particularly high-risk product groups and controls for plants and foodstuffs will only be required at various times over the course of the year.

4 Amendments to the IT-System ATLAS

Annex I Part C Table 1 of the Implementing Regulation (EU) 2020/1197 has new content. This table contains the "type of transaction" to be indicated in customs declarations. Thereby, e.g., the code "11", which was probably most used to date, stood for a final purchase. With regard to this type of transaction, a division has been made by the new regulation. A distinction is now made between trade by or with private consumers and other purchase transactions. An overview and guidance on the new types of transaction is provided in the [Federal Office of Statistics Guide](#) (in German).

In the IT-System ATLAS, this change will not be implemented until 15.01.2022. Customs declarations that are created based on the old code list and that the customs authorities have not accepted by 23:59 on 14.01.2022 will be rejected (see ATLAS - Info 0232/21). Once rejected, these customs declarations must be created again. To avoid additional work, the old codes should therefore only be used as long as experience shows that the customs authorities can still be expected to accept the customs declaration in due time.

5 Innovations at the Swiss Customs Authorities

The Swiss customs authorities previously bore the name "Eidgenössische Zollverwaltung" (EZV). Since 01.01.2022, it now bears the name "Bundesamt für Zoll und Grenzsicherheit" (BAZG). The website of the Swiss customs authorities can consequently be reached at www.bazg.admin.ch. The change of name is part of a planned comprehensive modernization, which should lead to simplifications in the movement of goods.

6 New import process for organic goods

From now on, the control of organic products will be carried out by the organic authorities of the member states, and no longer by the customs authorities. Therefore, an application for an organic certificate of inspection (COI) must be made to the competent authority before importation by submitting the relevant accompanying documents. This COI must be made available to the customs authorities through the IT-System TRACES. Otherwise, the customs authorities will not accept customs declarations for organic products.