

## **Dutch Customs to increase audits / checks on customs valuation and e-commerce and on the classification of certain goods originating from the United States**

On December 17, 2019, Dutch Customs announced that in the coming months more audits / checks will be carried out with regard to the customs value and classification of goods (the commodity code). Special attention will also be paid to the additional customs duties levied on certain products originating from the United States.

### **Textiles and shoes**

Dutch Customs will carry out additional audits / checks on the customs value of and the commodity codes used for the import of textile products and shoes. Special attention will be paid to imports from China, Vietnam, Bangladesh, Hong Kong, India, Pakistan and Thailand.

### **E-commerce**

Especially around the holiday period, numerous online purchases are made via web shops from outside the European Union. Dutch Customs will therefore increase its audits / checks of the customs value stated in the import declaration of these shipments, in particular if the low-value consignment value relief is applied. If the intrinsic value of the goods in a shipment is less than EUR 150, no customs duties are due upon importation. Nor will VAT be charged if the value of the shipment remains below EUR 22. Please note that the existing VAT exemption for shipments up to EUR 22 will be abolished as of January 1, 2021!

### **Additional import duties on products from the United States**

As a result of the European Union's trade policy measures, certain goods originating from the United States are currently subject to the payment of additional customs duties. Dutch Customs will check the classification of these products.

Our customs specialists will be happy to assist you and your company with any questions regarding the customs value and classification of goods.

Meijburg & Co  
December 2019

*The information contained in this memorandum is of a general nature and does not address the specific circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.*