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EU: Update on the proposals to reform the Customs Union

On 17 May 2023, the European Commission published its proposals to reform the EU Customs Union.[1] The negotiations within the European Council are currently taking place, and the Commission aims to reach consensus on the proposals between all three EU institutions by the end of 2025, whereafter the first operational phase of the reform would take place in 2026. This article presents a recap of the most important changes proposed as part of the reform and provides an outlook on the next steps in the legislative process.

Objectives and key changes proposed by the Commission

The European Commission's May 2023 proposals mark the most ambitious and extensive reform of the European Customs Union since its establishment in 1968. In pursuing this initiative, the Commission has placed special emphasis on three primary objectives:

- A new partnership with business
- A smarter approach to customs checks
- A more modern approach to e-commerce

To reach these objectives, several structural and legal changes are proposed, with the key changes summarized below. For a more detailed discussion, we refer to earlier *TradeWatch* articles.[2]

Centralization of the EU's customs function and improved uniformity in rule application

To enhance the consistency of the trading experience, the reform encompasses the establishment of a central EU Customs Authority tasked with centralized risk management, which will provide control recommendations to national customs authorities for implementation. Additionally, it promotes greater uniformity in EU customs regulations, including the introduction of a minimum EU-wide penalty framework, rather than permitting Member States to set and enforce penalties completely independently.

Thorough overhaul of customs legislation for streamlined e-commerce management

This reform seeks to simplify e-commerce operations by removing the EUR150 low-value consignment customs duty relief and implementing new, simplified bucket tariffs for the importation of distance sales goods. It also introduces new definitions for "importer" and "deemed importer" to align customs regulations with VAT rules related to distance sales.

1 "EU Customs Reform," *European Commission website*. Find it here

2 "European Union: First vote on EU customs reform," *TradeWatch* Issue 1 2024, page 47; "EU: Proposed customs reform – a modern approach to e-commerce," *TradeWatch* Issue 3 2023, page 31; and "EU: Customs legislation reform," *TradeWatch* Issue 2 2023, page 24.

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Streamlining customs processes and launching the EU Customs Data Hub

The establishment of the EU Customs Data Hub (Data Hub) will create a centralized IT framework, replacing the current 27 separate systems and offering a unified interface for traders engaging with customs. The Data Hub will consolidate data from the Single Window, Import Control System 2 (ICS2) and Digital Product Passports to ensure comprehensive oversight of EU customs information. The emphasis will be on empowering traders and stakeholders to provide firsthand, reusable customs data, thereby facilitating a more efficient clearance process.

Status of the legislative process

During the Economic and Financial Affairs Council configuration (Ecofin) meeting on 10 December 2024, the reform of the EU Customs Union was discussed. EU ministers intensified their calls for the rapid advancement of a long-awaited customs reform, designed to tackle the evolving challenges of e-commerce while protecting businesses from excessive bureaucratic burdens. In 2024, 4.6 billion low-value goods were imported into the EU, which is twice as in 2023 and three times as in 2022,[3] resulting in enforcement challenges for national customs authorities.

The focus of the legislative process has shifted in the first half of 2025 to the European Council, which is tasked with establishing a unified negotiating position on the reform. EU Trade Commissioner Maroš Šefčovič has urged Member States, represented by the Council, to finalize their stance in the first half of 2025 to sustain momentum. Šefčovič expressed optimism that the Polish presidency of the EU Council, which will oversee negotiations among Member States in early 2025, would provide a mandate for engagement with the European Parliament. He emphasized, "A timely resolution is crucial for maintaining the EU's competitive edge and ensuring fair market conditions for all players."[4]

Hungary, the outgoing holder of the Council presidency, presented a progress report[5] on the reform. However, this report faced criticism from Member State representatives for its lack of ambition, with many calling for a stronger commitment to achieving consensus. Representatives from Austria, Bulgaria, Croatia and Denmark urged the incoming presidency to accelerate efforts toward compromise. In contrast, Finland, France and Germany highlighted the need to enhance the Customs Union's capacity to address noncompliant goods entering the bloc, especially in light of the surge in e-commerce.

Discussions surrounding e-commerce regulations are ongoing and are expected to be particularly challenging. Germany, along with other Member States, is advocating for stricter oversight of platforms proposing the introduction of a "deemed importer" category. This would hold e-commerce platforms accountable for providing customs authorities with detailed information about goods sold into the EU. Another proposed change includes the elimination of the customs duty exemption for goods valued under EUR150, which many believe fosters unfair competition from non-EU sellers. However, several Member States remain sceptical about the effectiveness of these measures, particularly given the high volume of parcels entering the EU daily.

The Council is now tasked with taking decisive action to align Member States on a unified position. Once an agreement is reached, negotiations with the European Parliament can begin. Stakeholders have emphasized the importance of balancing the reform's objectives of strengthening the Customs Union and maintaining its competitiveness while minimizing administrative burdens for businesses.

3 "Commission announces actions for safe and sustainable e-commerce imports," *European Commission website*. Find it here

4 "Economic and Financial Affairs Council: Public Session," *European Council website*, 9 December 2024. Find it here

5 ibid

Actions for businesses

While the negotiations proceed, businesses should:

- **Stay informed and engage in dialogue:** Businesses should actively track and assess the developments in the EU customs reform process. This will help them stay informed about changes that may impact their operations.
- **Prepare for changes in e-commerce regulations:** With the proposed removal of the EUR150 low-value consignment customs duty relief and the introduction of new customs definitions, businesses engaged in e-commerce should assess their pricing strategies and compliance processes. They may need to adapt their logistics and customs procedures to align with the upcoming regulations, including understanding the implications of the "deemed importer" category.
- **Invest in data management systems:** As the Data Hub will centralize customs information and require detailed product and supply chain data, businesses should consider investing in robust data management systems. This will enable them to efficiently submit customs information through the new portal and ensure compliance with the evolving customs requirements.
- **Evaluate supply chain transparency:** Businesses should enhance the transparency of their supply chains to meet the expected demands of the new customs framework. By ensuring that they can provide firsthand, reusable customs data, companies can position themselves as "Trust & Check" traders, potentially benefiting from streamlined customs processes and reduced intervention from customs authorities. ■

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EU: Regulation that bans products made with forced labor adopted and published

In a significant move toward ethical trade practices, the EU published a regulation[1] in its Official Journal on 12 December 2024 that prohibits the import, export and making available of products on the EU market that have been made using forced labor. This regulation marks a pivotal step in the EU's commitment to combatting human rights abuses and ensuring that the products available to consumers are not tainted by exploitation. The regulation will apply as of 14 December 2027.[2]

1 "Regulation (EU) 2024/3015 of the European Parliament and of the Council of 27 November 2024 on prohibiting products made with forced labor on the Union market and amending Directive (EU) 2019/1937," *EUR-Lex website*. Find it here

2 For further information on the EU's decision to ban forced labor products, please refer to our article "EU: European Parliament approves legislation to ban forced labor products," *TradeWatch* Issue 2 2024, page 47.

Framework for action against forced labor

The regulation establishes a robust framework for legal action against products associated with forced labor. It mandates the creation of a comprehensive database by the European Commission, which will identify areas and products at risk of forced labor. This database will serve as a critical tool for competent authorities in assessing potential violations of the regulation. Investigations may be initiated based on risk assessments conducted by the Commission or Member State authorities, depending on whether the forced labor occurs within the EU or in third countries.

Member State authorities are required to collaborate and share information regarding suspected violations across the EU. The authority that leads the investigation will have the final say on whether to ban, withdraw or dispose of any product found to be made using forced labor. This decision will be recognized across all Member States, reflecting the principle of mutual recognition.

Comprehensive scope of the regulation

The regulation applies universally to all economic operators, prohibiting the placement or making available of products made with forced labor across the EU market. This includes both imported goods and those produced domestically, extending also to online sales. Notably, the regulation does not allow for any de minimis exceptions, emphasizing a zero-tolerance approach to forced labor in all sectors and stages of the supply chain.

Under the regulation, a product is deemed to be made with forced labor if any part of its extraction, harvest, production or manufacture involves forced labor, including child labor. This broad definition underscores the EU's commitment to eradicating forced labor from all facets of the market. With this definition, the regulation adopts the broad definition of "forced labor" as outlined in International Labor Organization Convention 29,[3] encompassing all work or service exacted from individuals under threat of penalty and without voluntary consent. This alignment with international standards reinforces the EU's commitment to human rights.

3 As an example please refer to our article "US: Uyghur Forced Labor Prevention Act in action: updated guidance and trends," TradeWatch Issue 3 2023, page 60.

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Risk database, compliance guidelines and investigative framework

A pivotal aspect of the regulation is the requirement for the European Commission to establish a database identifying forced labor risk areas and products. This database will serve as a vital resource for competent authorities in assessing potential violations and will aid economic operators in identifying risks within their supply chains. Scheduled for public availability by 14 June 2026, the database will be regularly updated to reflect the latest information.

The European Commission is tasked with issuing compliance guidelines by 14 June 2026, which will include due diligence guidance for economic operators. Each EU Member State must designate a competent authority responsible for enforcing the regulation by 14 December 2025. Investigations will follow a two-phase approach, beginning with a preliminary assessment based on risk criteria, followed by a more in-depth investigation, if warranted.

What business should do

While the regulation is set to take effect on 14 December 2027, businesses should not underestimate the urgency of compliance preparations. The three-year implementation period provides a window for companies to enhance their compliance frameworks, but proactive measures should begin immediately. One factor that makes immediate action important is the fact that the scope of the regulation is wider than other forced labor bans,[3] applying to all products and supply chain levels, regardless of origin. It also treats all regions equally, which may influence enforcement practices once the risk database is operational.

Business should:

- Assess the entire supply chain to identify potential risks of forced labor. This includes evaluating suppliers, subcontractors and all levels of production.
- Establish robust due diligence procedures to identify, prevent and manage forced labor risks. This should include regular assessments and monitoring of suppliers and their practices.
- Develop or update compliance policies and procedures to align with the new regulation. Ensure that these frameworks are integrated into overall corporate governance and risk management approaches.
- Provide training for employees, particularly those in procurement, compliance and supply chain management, on the implications of the regulation and how to identify and address forced labor risks.
- Communicate the importance of compliance with the regulation to suppliers. Encourage them to adopt similar practices and provide support for improving their own compliance measures.
- Stay informed about the regulation's implementation timeline, guidelines from the European Commission and any updates to the risk database. This will help businesses adapt to any changes in requirements.
- Develop a plan for how to respond to potential investigations by competent authorities. This should include gathering documentation and evidence of compliance efforts.
- Ensure that contracts with suppliers include clauses that require compliance with the regulation and outline consequences for violations.

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India: Evaluating the trade remedy landscape

With protectionism on the rise globally, India has also intensified its trade remedial measures and enforcement of quality control orders, often acting as non-tariff barriers.

In India, the Directorate General of Trade Remedies (DGTR),[1] a quasi-judicial body under the Department of Commerce, Ministry of Commerce and Industry, is the nodal agency for administering trade remedial measures, including anti-dumping, countervailing and safeguard duties. The process begins with the initiation of an investigation, typically triggered by a domestic industry's petition alleging unfair trade practices, such as dumping or subsidies. Following a prima facie assessment, the DGTR initiates the investigation, notifies stakeholders and collects data from interested parties, conducting a detailed examination of injury, causal links and market impact. The investigation, which generally spans 12 months (extendable to 18 months), results in the issuance of final findings, recommending appropriate remedial measures (if any) to the Ministry of Finance, which ultimately imposes duties through a customs notification.

In 2024, the DGTR witnessed a marked increase in investigations and implementation. This trend was largely driven by record merchandise imports, which grew by 4.5% to an estimated USD704 billion, up from USD674 billion in 2023.[2] Meanwhile, exports saw a 2.4% rise, reaching USD442 billion.[3]

Against this backdrop, India has actively pursued anti-dumping, countervailing and safeguard measures to protect domestic industries from unfair trade practices.

The following provides a detailed overview of the investigations initiated, findings issued and measures enforced, along with an analysis of the countries most affected.

Trade remedies in 2024

Initiations

In 2024, the DGTR initiated 57 investigations (including review and circumvention cases), marking a 54% increase from 2023. Anti-dumping investigations remained the primary trade remedial tool, accounting for 87% of total cases, while countervailing measures made up 9%.

1 India enforces the trade measures through two branches of the Indian government:

(a) The DGTR (under the Ministry of Commerce and Industry) is entrusted with the determination and recommendation of the trade remedial measures.

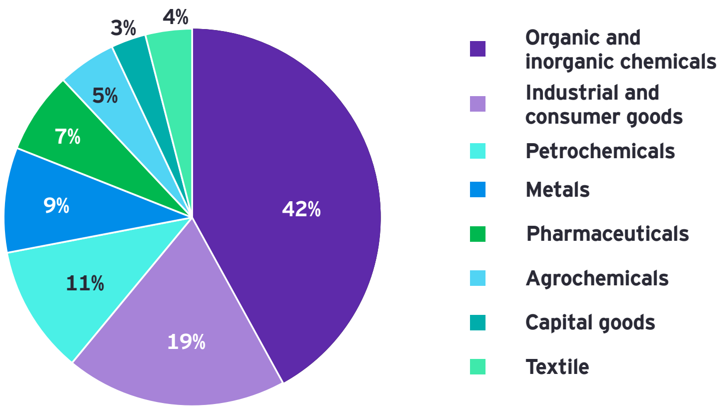
(b) The Ministry of Finance imposes and enforces the recommendations of the DGTR by issuing a customs notification.

2 The export and import statistics are taken from the Ministry of Commerce and Industry, available here.

3 Ibid.

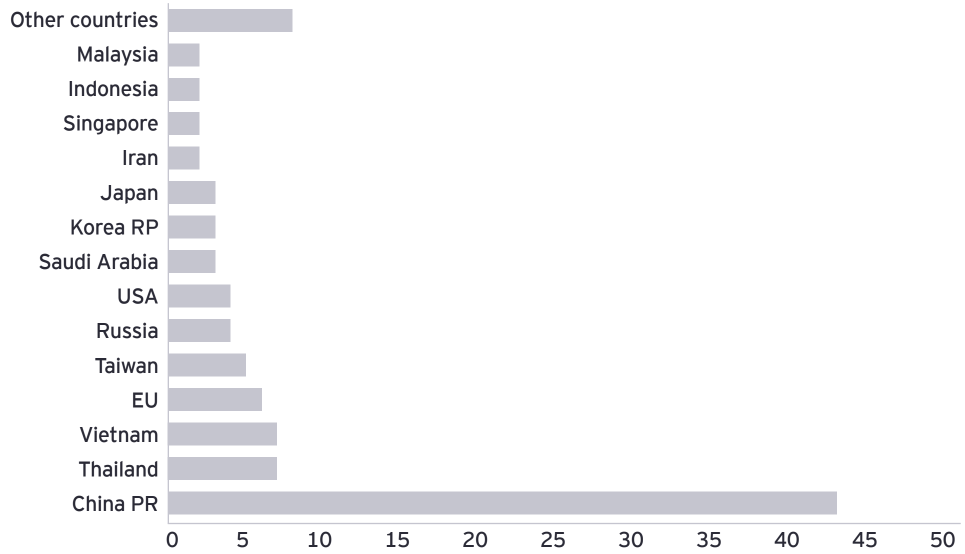
Among industries, the organic and inorganic chemicals sector was the largest user of these measures, representing 42% of total initiations. Other affected sectors included industrial and consumer products (19%), petrochemicals (11%), and metals and allied products (9%).

Percentage of initiations by sector



The details of the investigations in this chart have been gathered from the data available here

Number of investigations



The details of the investigations in this chart have been gathered from the data available here

Key target countries in trade remedial actions

China remained the primary focus of India's remedial trade measures in 2024, with 75% of all DGTR investigations involving China as one of the subject countries. Thailand and Vietnam followed, with seven investigations initiated against them during the year.[4] This trend highlights India's continued efforts to address concerns over unfair trade practices and safeguard domestic industries from import surges.

Trade remedial findings and implementations in 2024

In 2024, the DGTR concluded 32 investigations, all of which resulted in affirmative recommendations. Of the 24 recommendations where the deadline for customs notification had expired, 21 were accepted by the Ministry of Finance, while three were not implemented. This high acceptance rate underscores the Indian government's proactive approach to enforcing trade remedial measures and protecting domestic industries.

Outlook for 2025

The sharp rise in trade remedial investigations in 2024 was driven by multiple factors, including surging imports, higher implementation of DGTR recommendations by the Ministry of Finance, rising global protectionism and a muted economic outlook. As these trends persist, the momentum in new investigations is expected to continue in 2025.

While trade measures have largely been pursued in the past for intermediate goods, such as chemicals and industrial and consumer products, 2025 could see a shift toward finished and capital goods. This aligns with India's broader push to climb up the manufacturing value chain, supported by the government's continued emphasis on domestic investment and industrial growth.

The DGTR's recent trade remedial actions

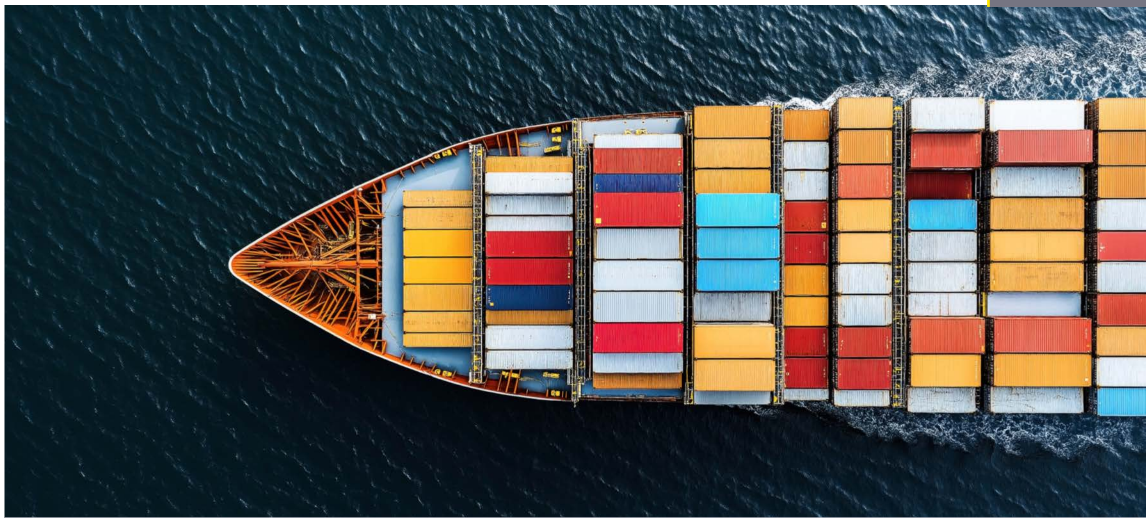
In the last quarter of 2024 (i.e., October 2024 to December 2024), the DGTR has initiated several investigations:

Sr. no.	Product	Subject countries	Type of investigation
1	Non-alloy and alloy steel flat products	All countries	Safeguard duty measures
2	Liquified natural gas fuel tank	China	Anti-dumping measures
3	Nylon filament yarn	China and Vietnam	Anti-dumping measures
4	4,4 Diamino stilbene 2,2 disulphonic acid (DASDA)	China	Anti-dumping measures
5	2,2,4-Trimethyl-1,2-dihydroquinoline (TDQ)	China	Anti-dumping measures
6	Calcium carbonate filler masterbatch	Vietnam	Countervailing duty measures
7	Monoisopropylamine (MIPA)	China	Anti-dumping measures
8	Toluene diisocyanate (TDI)	European Union and Saudi Arabia	Anti-dumping measures
9	Sulphonamides accelerators	China, European Union and United States	Anti-dumping measures
10	Untreated fumed silica	China	Anti-absorption measures

The affected parties concerning these products may participate in the investigations and make their views available to the DGTR to assist it in arriving at a fair and balanced conclusion.

Actions for business

India's proactive stance in enforcing trade remedial measures in 2024 underscores its commitment to protecting domestic industries from unfair trade practices. As global protectionism continues to rise and economic uncertainties persist, India's trade remedial landscape is expected to remain dynamic in 2025. To safeguard commercial interests, affected stakeholders should actively engage with the authorities and participate in ongoing investigations or seek appropriate remedies.



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Northern Ireland: Possible trade benefits

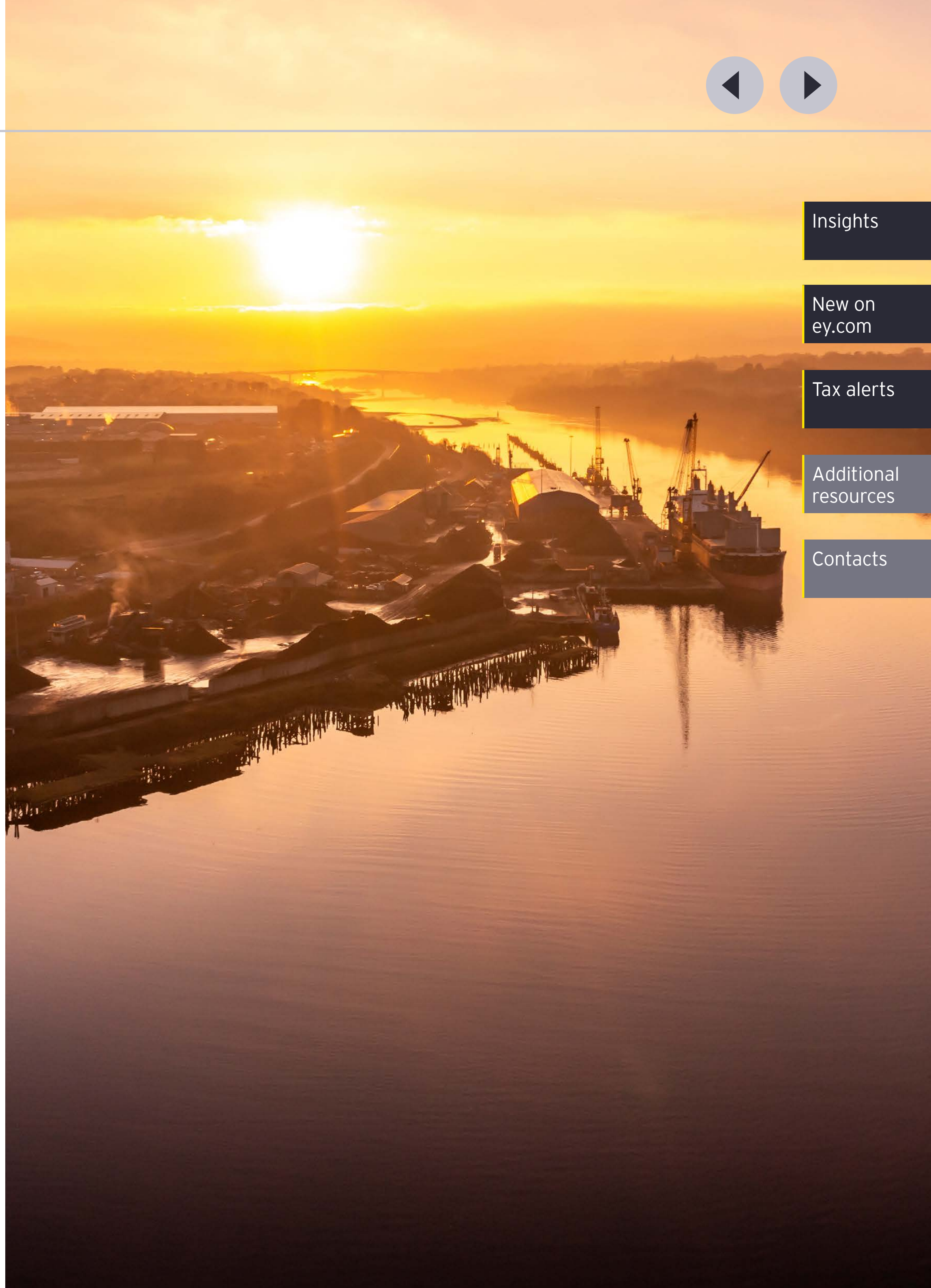
It has been five years since the UK left the EU single market for goods, otherwise known as "Brexit." This seismic shift governing how the UK trades with the EU has been widely discussed, but one aspect that has remained in the spotlight is the trading relationship governing Northern Ireland (NI) – the NI Protocol, which gives NI dual market access to the UK and the EU.

However, even with the vote in December 2024 in which NI politicians voted to extend the functioning of these rules for four more years, there remains both skepticism and caution when it comes to NI and how it interacts in terms of goods trading with Great Britain (GB)[1] and the EU.

The introduction of the Windsor Framework in 2023 provided some certainty regarding the practical trade and tax implications of goods flowing to and from NI. How NI is viewed in terms of its unique position with dual UK-EU market can make it appear to businesses that complying with the regimes is too complex, which can be a barrier to trade. While challenges remain, practical real-life experiences in the years since Brexit indicate that there are also tangible benefits to business in trading in this unique environment.

This article is an attempt to cut through some of the noise and confusion still present around trade in goods in NI and indicate the possible opportunity with NI, particularly with the recent extension of these rules.

1 Great Britain consists of the three nations of England, Scotland and Wales.



Dual market access

What does "dual market access" mean? In simple terms, it is the ability for certain goods to move and be traded freely, without the need for customs paperwork, between NI and the EU, and NI and GB.

Goods traded between NI and the EU: At a high level, goods traded between NI and the EU can move freely across borders, with each business recipient accounting for local VAT on receipt of the goods in the destination territory, just like they did before Brexit when the whole of the UK traded on these terms as an EU Member State.

Goods traded between NI and GB: Goods traded from NI to GB are mostly afforded the same benefit – free movement with no customs paperwork – but to simplify the VAT consequences, the sale and/or movement is treated as if it were a UK domestic one, with the owner/seller accounting for UK VAT at the applicable rate.

Goods traded between the EU and GB: In contrast, GB goods moving to the EU are subject to full customs requirements, which can be costly in terms of resources and fulfilling the compliance obligations, and can also delay supply chains, which may cause issues in certain sectors that trade in finite shelf-life goods. It is worth noting that the EU accounted for 49% of the UK's goods exports in 2023.[2]

Trade simplification measures

The GB-to-NI trade flow is perhaps the one that has created the most headlines since Brexit, and this may have contributed to the view that trading with or from NI is too complex to engage in. For the GB-to-NI trade flow, it is true that customs paperwork is required, but unlike the GB-to-EU route, the requirements are not as onerous. This is due to various simplifications and aids introduced under the NI Protocol and Windsor Framework, such as the free Trader Support Service (TSS), essentially an online portal to allow businesses to complete their own customs paperwork; the Internal Market Scheme (UKIMS); and the NI Retail Movement Scheme (NIRMS).

The main additional consideration for business on this GB-to-NI trade route is whether the goods will be "at risk" of moving into the EU. If they are deemed to be at risk, EU duties may be payable, depending on various factors including, but not limited to, the classification and origin of the goods being imported into NI. Where the goods are not deemed to be at risk of onward movement into the EU, no additional duties should be payable upon entry into NI. Provided the importer is registered correctly under UKIMS, a simplified data set will only be required for compliance purposes.

Where goods are initially deemed at risk but subsequently remain within the UK market, the NI Duty Reimbursement Scheme (NIDRS) is a mechanism available to allow businesses to claim any difference in EU duties payable in comparison to the UK tariff. Where goods are brought from outside the EU into NI, depending upon whether the goods are deemed at risk, the NIDRS allows for a claim to be made for any difference between the UK and EU tariff rates.

Less commonly known for businesses that import consignments of at-risk and not-at-risk goods into NI is the ability to use historic trading data to estimate quantities of goods at risk, therefore allowing for a more accurate payment of EU duties and better cash flow position vs. having to pay EU duties on all goods and making a claim via the NIDRS.

Even for the most complex trade flow involving NI after Brexit, the legal mechanisms in place are there to simplify the position as much as possible for businesses. Along with NI's dual market access ability, NI could, for certain businesses, become a more attractive place to do business.

As with any new legal regime, there are some challenges that NI trade can bring. There have been various delayed rule implementations, such as for parcel movements, and most recently, some members of the NI devolved government requested the application of the Stormont Brake (a mechanism that gives the NI assembly the power to object to changes to EU rules that apply in NI) on the packaging and labeling of chemical products. This request was subsequently rejected by the UK government. However, it is hoped that these issues will be short-lived, with the long-term benefits of dual market access far outweighing the short-term pain.

2 "Statistics on UK-EU trade," *House of Commons Library website*, 23 August 2024. Find it here

Benefits of dual market access

The main benefit of trading from NI is the ability to access both the GB and EU market with relative ease and without the need for additional duties, compared to a trade flow of goods from GB, which can be costly in terms of these duties and the compliance obligations. To bring this to life, let's consider these contrasting scenarios:

Netherlands (NL)-to-GB-to-Ireland (IE) trade flow of goods

- Potential duties in GB and IE.
- The party responsible for the duties will be driven by Incoterms agreed by all parties.
- Depending on the Incoterms and ownership of goods at various stages in the supply chain, the GB trader could trigger both NL and IE VAT obligations.
- Customs compliance obligations exist in NL, GB and IE, the responsibility for which depends on the Incoterms.

NL-to-NI-to-IE trade flow of goods

- No duties or customs compliance obligations.
- Generally, no overseas VAT obligations for the NI trader.

This is a simplistic example, but it indicates some of the potential benefits available with NI trade.

These potential benefits are not necessarily restricted to businesses established in NI. Currently, trade in goods, transport and storge within the UK market is heavily reliant on having facilities in GB. Therefore, the benefits of using NI's dual status for sales to and from the UK may not be widely accessed. However, dual market access is potentially still available to traders that are required to make use of GB's infrastructure so long as the goods flow via NI. As noted above, while this route (GB to NI) requires a determination of whether the goods are at risk, depending on the specific activities of the business and the fact pattern, it could be the case that no additional EU duties are payable or that customs procedures are simplified.

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Businesses that would like to use this route should seek specialist advice to ascertain whether any potential savings could be made through the mechanisms presented via the NI Protocol and Windsor Framework.

At a high level, having some form of NI establishment could unlock the various indirect tax benefits and dual market access, regardless of trade routes. To access certain benefits of being established in NI, businesses are only required to be acknowledged by HM Revenue & Customs (HMRC) as trading under the NI Protocol and eligible for an XI VAT number.[3] This applies to EU VAT simplifications, such as distance sales (a scheme that negates needing multiple EU VAT registrations for sales of online goods from the EU, including NI by a business to an EU consumer) and triangulation (a scheme involving three parties in a chain, where goods flow from the first supplier in one EU territory, including NI, direct to the end customer in another EU Member State, including NI).

Traders will be regarded as trading under the NI Protocol, if any of the following apply:

- Goods are located in NI at the time of sale.
- Goods are received in NI from VAT-registered EU businesses for business purposes.
- Goods are sold or moved from NI to an EU Member State.

Implications and actions for business

Business will, of course, have a wide range of factors in addition to trade considerations that they should take into account when deciding how and where to do business. However, in considering the trade landscape in NI, one key factor is that the rules under the NI Protocol and Windsor Framework allow for dual UK-EU market access and its simplifications, some of which have been discussed in this article. In addition, even for the most complex trade routes in terms of GB-to-NI trade, the legislation affords many solutions compared to those available to businesses that trade from GB with the EU and others further afield.

For businesses that currently trade with NI, given that the landscape in regard to NI movement of goods is now somewhat settled, this is a good time to review supply chains in detail with a view to adopting procedures and reliefs to ease friction and realize potential cost savings.

For those businesses that currently do not trade within NI, or do not even have a UK presence, the message is that the potential opportunities are not restricted to the NI market. The legislation can unlock further growth and efficiencies in both the EU and UK.

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3 To trade under the Northern Ireland Protocol, NI businesses need an XI VAT number. Most businesses with an NI postcode will have been allocated an XI prefix to their VAT number.

Norway: On the way to implementing CBAM and EUDR

Norwegian climate policy is intricately linked to European climate initiatives. Norway occupies a unique position as a jurisdiction that is outside the EU and the EU Customs Union but is a member of the European Economic Area (EEA).

Since 2008, Norway has participated in the EU Emissions Trading System (ETS) through the EEA Agreement.[1] In 2019, Norway entered into a climate agreement with the EU,[2] committing to meet the targets set forth in the Paris Agreement, which aims for a minimum 40% reduction in greenhouse gas emissions from 1990 levels by 2030. Both Norway and the EU later escalated their ambitions, now targeting a 55% reduction in emissions by that date.[3]

Norway's implementation of the CBAM

The EU Carbon Border Adjustment Mechanism (CBAM) came into effect on 1 October 2023, marking the beginning of a phase centered on reporting requirements for EU Member States.[4] Because Norway is not an EU Member State, it is not subject to this regulation. During the EU CBAM's transition period, Norway is excluded from the mechanism, so imports into Norway are unaffected by CBAM measures. Additionally, goods originating from Norway are exempt from CBAM obligations upon importation into the EU.

While the CBAM regulation is framed as relevant for the EEA, it is currently under review by the EEA European Free Trade Association (EFTA) and has not yet been adopted by the EEA Committee. During the national budget discussions for 2025, the Norwegian government expressed a favorable interest in potentially implementing a CBAM at the national level, allocating a budget of NOK50 million (approximately EUR5 million) to prepare for the introduction of the mechanism. The mechanism may be implemented from January 2026, aligning with the second phase of the EU's CBAM. However, the Ministry of Finance has noted that further clarifications from other EEA states are required, leading to uncertainty regarding the mechanism's implementation under Norwegian law.

Coordination with the EU on CBAM

Since Norway is not part of the EU customs area, goods first imported into the EU, where CBAM fees have been paid, need to be exempted when imported into Norway. This necessitates effective coordination between the EU and Norwegian systems to prevent double payments for importers.

A major challenge for Norwegian businesses under the current EU CBAM is the requirement for companies to be established within the EU customs area to import goods into the customs territory. Norway does not impose any similar requirements for appointing representatives for non-Norwegian entities when importing goods to Norway, which is not anticipated to pose challenges with the introduction of the Norwegian CBAM.

1 "European Economic Area (EEA) Agreement," *European Commission website*. Find it here

2 "The European Union, Iceland and Norway agree to deepen their cooperation in climate action," *European Commission website*, 5 October 2019. Find it here

3 "Norway's new climate target: emissions to be cut by at least 55%," *Norwegian Ministry of Affairs website*, 7 November 2022. Find it here

4 For more information on the EU CBAM, please refer to recent editions of *TradeWatch*

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Implementation of the European Union Deforestation Regulation (EUDR)

The EUDR[5] is another key regulation of the EU's Green Deal,[6] designed to combat global deforestation while aligning with climate and biodiversity goals. Similarly to CBAM, Norway is classified as a third country in relation to the EUDR, as the regulation has not yet been integrated into national law. The relevance of the EUDR to the EEA is presently under review in Norway. However, the Norwegian Environment Agency has advised that tentative implementation is in 2025.[7]

In 2022, the regulation underwent consultations involving the Norwegian Environment Agency and the Norwegian Agricultural Agency, both of which are monitoring its implementation. The supervisory authority for the regulation has yet to be determined, and discussions are ongoing regarding whether it should be fully or partially incorporated into Norwegian legislation, especially since some relevant raw materials and products fall outside the EEA Agreement.

The EUDR mandates the establishment of a monitoring and traceability system for various products. According to the European Commission's preliminary impact assessment, the costs for businesses to implement a due diligence system are estimated to range from EUR5,000 to EUR90,000 (approximately NOK50,000 to NOK900,000), depending on the complexity and risk associated with each company's supply chain.[8]

Expected impact on imports of EUDR-covered goods

As of December 2024, Norway's import value for meat and meat products reached NOK185 million (approximately EUR17 million). In comparison, rubber and wood products each exceeded NOK500 million (approximately EUR50 million), while cereal products were valued at NOK810 million (approximately EUR75 million) and fruits and vegetables accounted for a total of NOK1.4 billion (approximately EUR125 million) in imports. In contrast, the export value of meat and meat products was only NOK32 million (approximately EUR3 million), with rubber products and wood products at NOK96 million (approximately EUR 9 million) and NOK153 million (approximately EUR15 million) respectively. Cereal products were exported for NOK59 million (approximately EUR5 million), while fruits and vegetables represented a modest NOK16 million (approximately EUR1.5 million) in exports.[9] This data clearly indicates that the import of EUDR-covered goods constitutes a significant component of supply chains and procurement processes in Norway. The implementation of the EUDR will introduce new risks and require enhanced due diligence processes to maintain operational continuity. This will lead to increased costs for Norwegian businesses, including establishing an IT system that ensures the necessary controls. Furthermore, the regulations will create additional risk and compliance considerations in the areas of procurement, sustainability and legal affairs.

Actions for businesses

- Stay informed about the incorporation of the EUDR and CBAM into Norwegian law, as well as guidance from Norwegian authorities.
- Review supply chains and familiarize yourself with the upcoming EUDR and CBAM requirements.
- Conduct a supply chain analysis to evaluate the potential impact of the EUDR and CBAM, assessing complexity and risks.
- Depending on the potential impact, implementing due diligence processes will be crucial for businesses. ■

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5 For further information on the EUDR please refer to "EU: Deforestation Regulation: an underestimated challenge," *TradeWatch* Issue 3 2024, page 72, and "EU: Fight against global deforestation," *TradeWatch* Issue 2 2023, page 33.

6 "The European Green Deal," *European Commission website*. Find it here

7 "Deforestation Ordinance," *Norwegian Environment Agency website*. Find it here

8 "Deforestation-free raw materials and products," *Norwegian government website*. Find it here

9 "External trade in goods," *Statistics Norway website*. Find it here

Saudi Arabia: Managing compliance – post-clearance audits

The Zakat, Tax and Customs Authority (ZATCA) of Saudi Arabia introduced its post-clearance audit (PCA) program in 2018 as a strategic initiative aligned with the ambitious Vision 2030 framework.[1] The program was designed to enhance the efficiency and effectiveness of customs procedures, thereby facilitating a smoother and more streamlined process for import and export activities.

By implementing the PCA program, the ZATCA aims to not only bolster the integrity and transparency of customs inspections but also to significantly elevate Saudi Arabia's standing in the global trade arena.[2] The program helps manage risks associated with noncompliance and accelerates the clearance process, reducing delays and enhancing the overall efficiency of trade operations.

Navigating PCA complexities and ensuring compliance with ZATCA regulations

In Saudi Arabia, the ZATCA initiates customs audits on taxpayers. If the ZATCA identifies, at any point during the customs clearance process or after the release of the shipment, any discrepancies or errors in a particular shipment related to any customs regulation, such as classification, valuation, country of origin determination or free trade agreement (FTA) claims, this could lead to a comprehensive audit of the taxpayer's customs activities to assess compliance with the import regulations.

1 "Saudi Arabia Customs Authority introduces audit initiative," *EY website*, 9 January 2019. Find it here

2 "Economic/Asharqia Chamber organizes a workshop to introduce the post-customs audit initiative," *Saudi Press Agency website*, 12 February 2025. Find it here

Moreover, there are several other factors that could prompt the ZATCA to conduct a PCA on taxpayers, including, but not limited to:

- **Inconsistent valuation or classification:** If there are discrepancies or errors identified by the ZATCA at the customs clearance stage, this may raise red flags and trigger a customs audit.
- **High import and export volume and high-value shipments:** Taxpayers engaged in substantial import and export activities may attract the ZATCA's attention, especially if the imported goods are of high-value nature.
- **Suspicious trade patterns:** Unusual trade patterns, such as sudden spikes in imports or exports, or trading with high-risk jurisdictions, can prompt the ZATCA to conduct a detailed customs audit.
- **Importation under special regimes:** Imports that are under duty exemption, subject to special regimes are an area of interest to the ZATCA, whereby regular audits are conducted to ensure the duty exemption claims are legitimate and the importer has the necessary documentation to support eligibility claim.
- **Payment of royalties and fees:** This area has been receiving more attention from the ZATCA in recent years whereby the authorities are evaluating those payments and requesting importers to prove whether those payments are dutiable and consequently should have been included in the valuation of the imported goods.

Taxpayers must comply with all tax regulations to avoid fines and additional payments, should they be subject to a PCA.

Recommendations for managing potential risk

We strongly recommend that all taxpayers in Saudi Arabia adhere to the ZATCA regulations concerning the record-keeping of importation documents. This includes maintaining comprehensive records of all importation and clearing supporting documents as well as retaining this data for at least five years. This practice will significantly aid taxpayers in demonstrating compliance with the ZATCA's rules and regulations and reduce error to facilitate timely and accurate submissions to the ZATCA.

In addition to diligent record-keeping, there are several other potential actions risk management considerations that traders in Saudi Arabia should be aware of to facilitate compliance and reduce the risk of any potential negative outcome of customs audits:

- **Regular internal audits:** Conduct periodic internal audits to ensure that all financial and customs-related records are accurate and up to date. This proactive approach can help identify and rectify discrepancies before they attract regulatory scrutiny.
- **Training and awareness:** Ensure all employees involved in customs and tax processes are well-trained and aware of the latest ZATCA regulations. Regular training sessions can help keep the team informed about compliance requirements and leading practices.
- **Accurate valuation of goods:** Verify that all imported goods are accurately valued and declared. Misevaluation can lead to significant penalties and trigger customs audits. It is essential to follow the correct valuation methods as prescribed by ZATCA.
- **Voluntary disclosure:** While taxpayers under a PCA are not eligible for this process, they can proactively engage with the ZATCA to rectify any errors they discovered in customs declarations during an internal audit or a health check.

By implementing this approach to risk management, traders in Saudi Arabia can enhance their compliance with ZATCA regulations, minimize the risk of severe findings and penalties during a PCA, and ensure smooth and efficient customs operations. Accurate and transparent reporting, coupled with diligent record-keeping, is key to expediting the audit process and managing the financial impact of the PCA.

Audit and dispute resolution process

The initial communication that taxpayers receive from the ZATCA's PCA team is generally an email notification informing them of the audit and requesting the submission of relevant customs documentation, along with accounting and financial information. This notification includes a deadline by which the required information must be provided.

Taxpayers should respond within the stated deadline and submit the necessary documentation for review by the customs audit team. The results of the customs audit team's review are shared with the taxpayer. If the taxpayer does not agree with the audit results, they may engage in further discussions with the customs audit team.

Regardless of whether the taxpayer agrees with the audit results, the taxpayer must sign and return the customs results to the ZATCA within the given deadline. Following this, the ZATCA issues an initial assessment report, and the taxpayer is given a deadline within which to respond by signing and returning the initial assessment report to the ZATCA, indicating whether they agree with it. The ZATCA then issues a final report and subsequently a collection order. The taxpayer may choose to pay or dispute the collection order by following the objection and appeals process before the ZATCA and subsequently the General Secretariat of Zakat, Tax and Customs Committees, as appropriate.

3 Saudi Vision 2023," *Saudi government website*. Find it here

Impact on business

The adoption and the constant refinement of the PCA program by the ZATCA carries important implications for businesses engaged in trade. To navigate this regulatory landscape effectively, companies must prioritize compliance by maintaining accurate records, understanding customs regulations and implementing a robust risk management framework. Adherence to these practices not only safeguards against potential fines and delays but also positions businesses to capitalize on the efficiencies and reputational benefits that come with a transparent and streamlined customs process. As Saudi Arabia progresses toward its Vision 2030 goals, businesses' compliance with the ZATCA's standards will be critical in ensuring their competitive edge in the global market. ■

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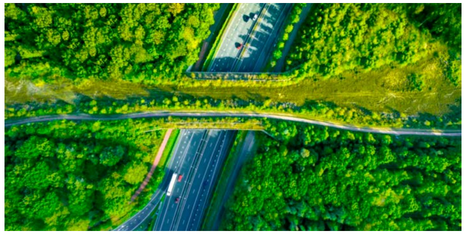

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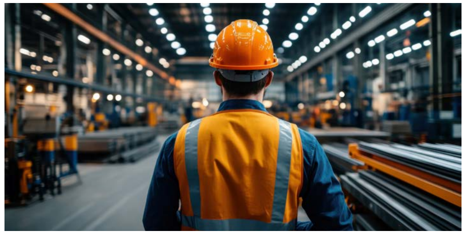

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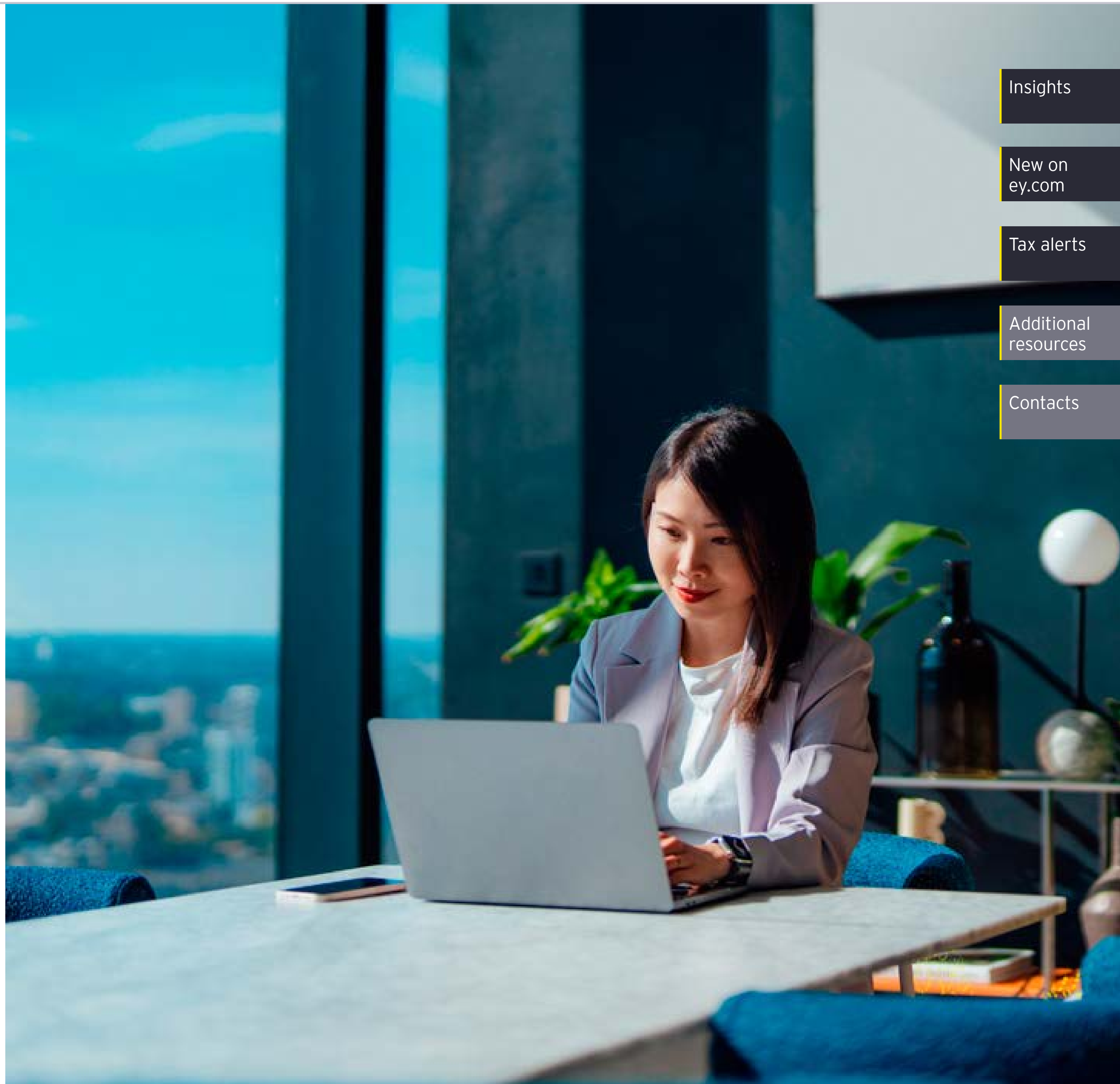

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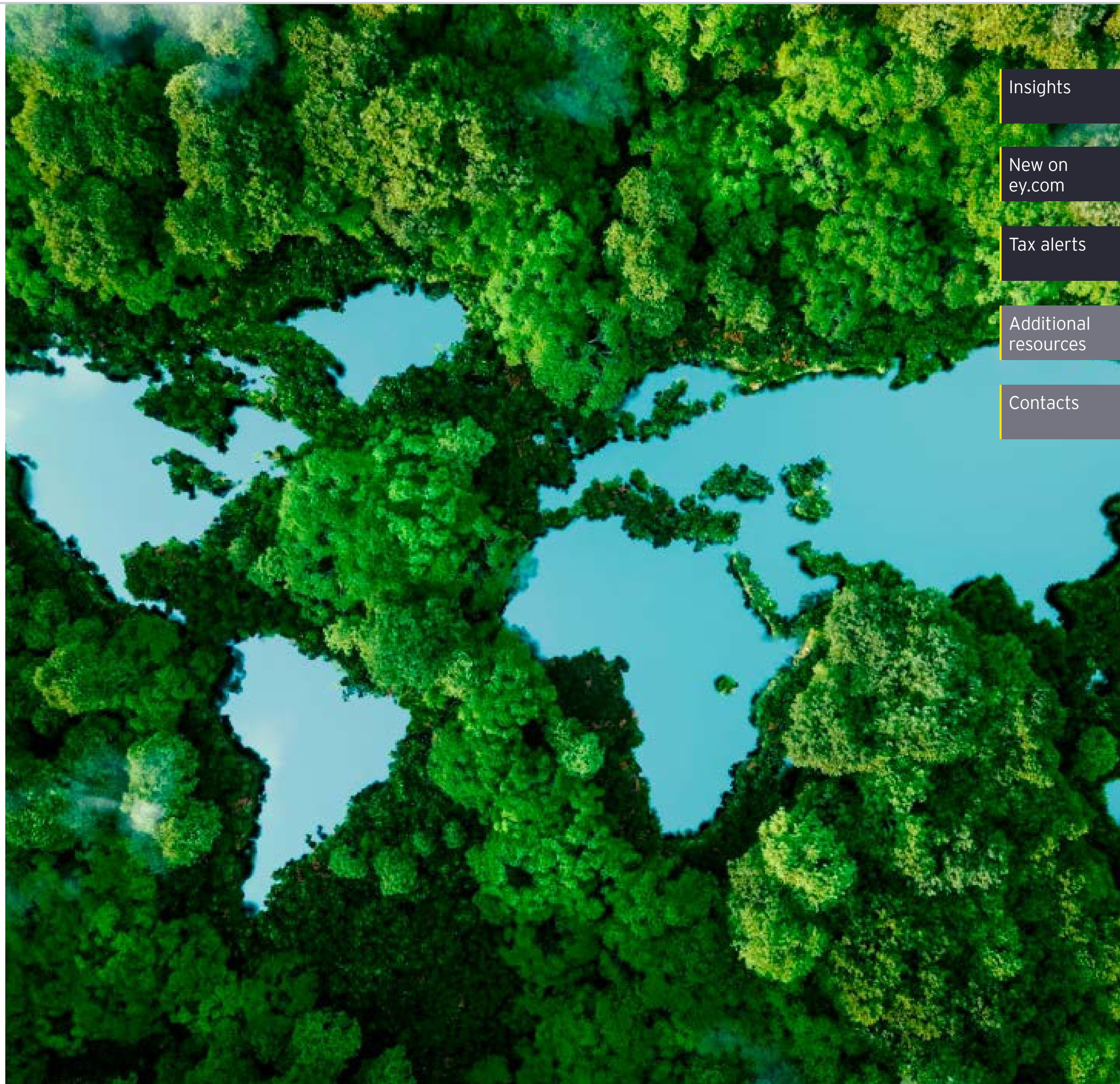

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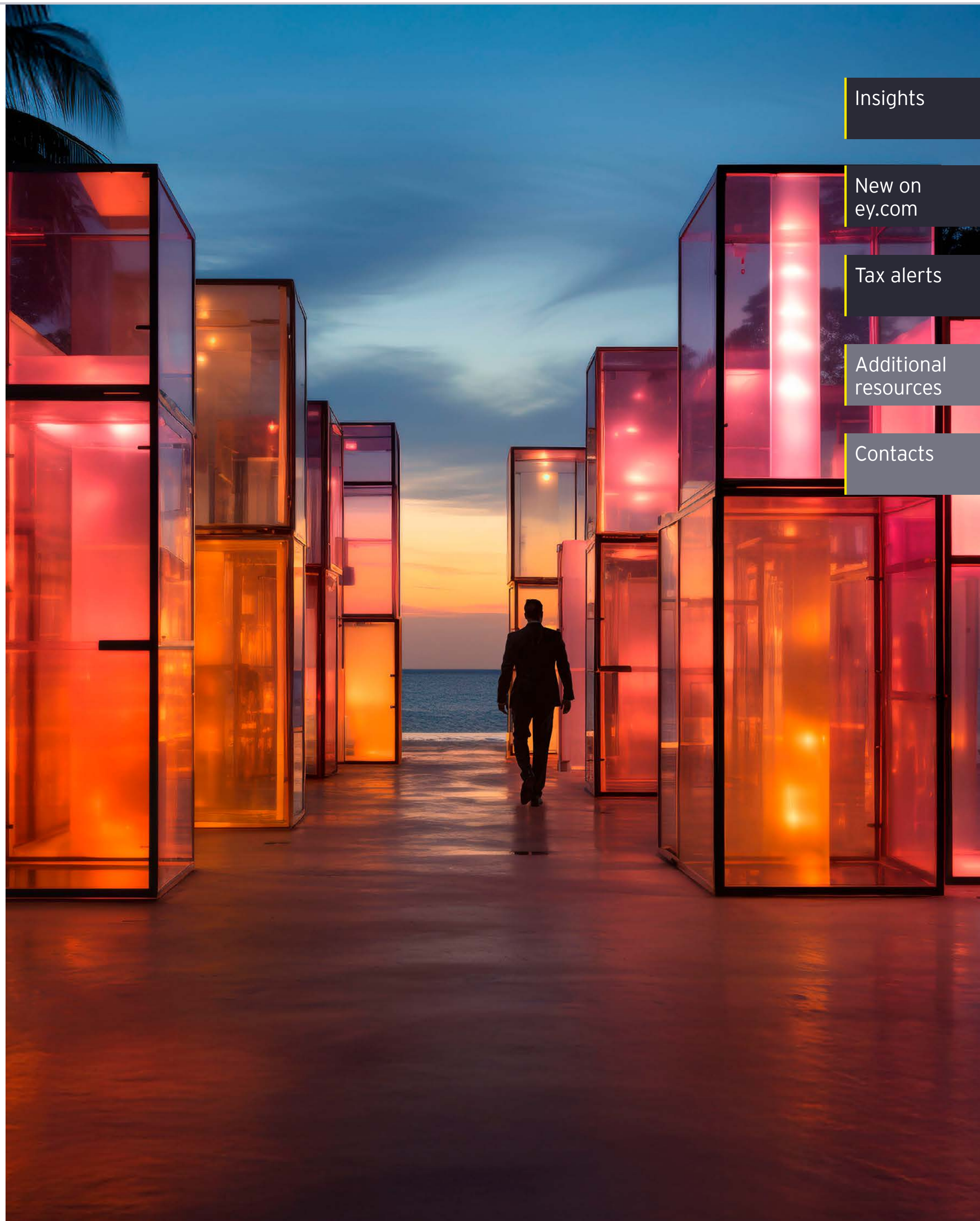

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- Brazil enacts bill of law allowing for retaliatory taxation
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- Brazil close to enacting bill of law allowing for retaliatory taxation
  (03 April 2025)
- Brazilian Senate approves bill of law allowing for retaliatory taxation
  (02 April 2025)

Canada

- Latest Canada-US trade developments – as of 10 April 2025
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- Canada responds to US Executive Orders imposing tariffs on imports originating in Canada
  (11 March 2025)
- US adjusts tariffs on Canada and Mexico in response to automotive industry concerns
  (07 March 2025)
- United States imposes additional tariffs on Canada and Mexico, raises additional tariffs on China
  (05 March 2025)
- Canada | Nunavut budget 2025-26
  (27 February 2025)

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  (21 February 2025)

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- US adjusts tariffs on Canada and Mexico in response to automotive industry concerns
  (07 March 2025)
- United States imposes additional tariffs on Canada and Mexico, raises additional tariffs on China
  (05 March 2025)

Peru

- Likely impact from US tariffs
  (16 April 2025)

United States

- EU publishes countermeasures against US tariffs while suspending implementation
  (16 April 2025)
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  (16 April 2025)
- US launches investigation into pharmaceuticals and semiconductors
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- US exempts certain electronic products from tariffs under President Trump's Reciprocal Tariff Policy
  (14 April 2025)
- US suspends President Trump's Reciprocal Tariff Policy for 90 days, except for China
  (11 April 2025)
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- US imposes reciprocal tariffs against trading partners and ends duty-free treatment for low-value shipments from China
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- EU responds to US tariffs on steel and aluminum
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- United States initiates review to determine reciprocal tariffs on all trading partners
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- Australia's 2025-26 Federal Budget – two year freeze on beer excise
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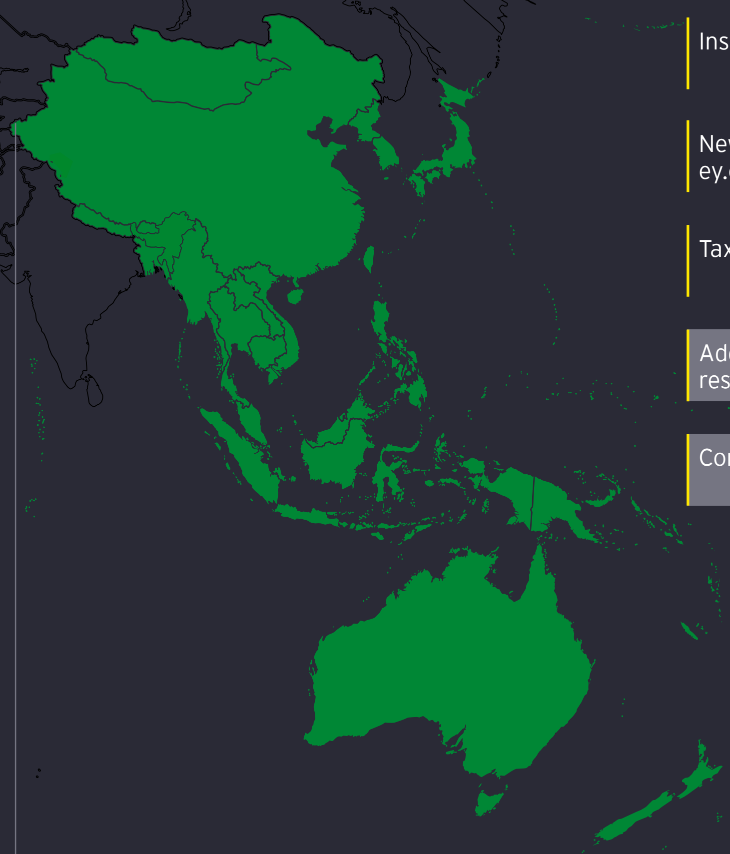

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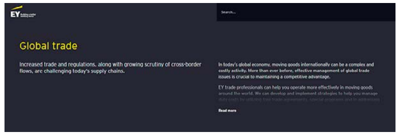

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All in to shape the future with confidence.

TradeWatch is a regular newsletter prepared by EY Global Trade groups. For additional information, please contact your local Global Trade professional.

About EY Global Trade practices

EY teams bring you a global perspective on Global Trade. The Global Trade EY professionals can help you develop strategies to manage your costs, speed your supply chain and reduce the risks of global trade. They can help to increase trade compliance, improve import and export operations, reduce customs and excise duties and enhance supply chain security. They help you to address the challenges of doing business in today's global environment to help your business achieve its potential. It's how EY teams makes a difference.

The views of third parties set out in this publication are not necessarily the views of the global EY organization or its member firms. Moreover, they should be seen in the context of the time they were made.

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