

#075 HOW CAN I OPTIMIZE MY CUSTOMS DUTIES BY SETTING UP SPECIAL ARRANGEMENTS?

Distribution

Industry

Customs

Cash management has become a major issue for all companies.

The customs engineering teams responsible for the customs duties budget and import VAT have an important role to play in the optimization of duties and taxes.

Customs engineering teams have at their disposal a set of customs mechanisms that allow them to import non-Community goods under temporary or definitive suspension of duties and taxes.

From a customs point of view, it is a question of implementing «special arrangements». Duties and taxes may be temporarily suspended when the goods are intended to be released for consumption on Community territory, or permanently suspended when the goods are intended to be re-exported outside the European Community.



It is advisable for companies to launch an opportunity study to define which particular regime is best suited to the company's flows and challenges and to study the profitability of the regime and its return on investment.

It is important to bear in mind that the cost-effectiveness of the arrangements must be constantly measured in order to be able to terminate the special arrangements if it proves that the economic interest has disappeared so as to limit the company's exposure to customs control over the monitoring of the arrangements.



For companies with international operations, it should be pointed out that **the duty and tax deferral scheme is also valid in many countries.**

Companies are advised to get in touch with a customs office that can help them to make all the necessary arrangements with the customs office to which their sums are owed.



Jean Christophe Cuvelier

Directeur Général of ALIS

Directeur Général d'ALIS : Technologie éditeur du logiciel expert Supply Chain et Trade MyTower qui couvre les processus de (TMS - GTM - S2P)

Directeur Général d'ALIS : Consulting société de services spécialisée en Supply Chain présente dans les domaines du conseil, de l'intégration de solutions Supply Chain, et dans l'externalisation des fonctions Supply Chain (BPO)

| About ASLOG

ASLOG brings together more than 400 companies from all sectors, with 2,000 professionals working together to promote and build tomorrow's Supply Chain. ASLOG is a neutral and independent association that addresses Supply Chain issues.

As early as 1972, visionary men sensed that this function would be decisive for all companies. For almost fifty years, professionals in the sector have made ASLOG the reference partner.

ASLOG is the privileged interlocutor of institutions and public authorities on all questions relating to the sector.

| #supplychain4good

The **#SupplyChain4Good** community was created at the initiative of Michelin and ASLOG, as part of the Movin'On ecosystem, in favor of a more sustainable mobility of goods.

#SupplyChain4Good's ambition is to federate the actors who work for Supply Chains that are simultaneously good for the planet, the people and the business performance. The members of this community are «shippers» (industrial and commercial companies), «operators» (transporters, logisticians, shipping companies, ports...), «support functions» (academics, consultants, information systems, regulators, NGOs...).

They cover all economic sectors and all regions of the world. Their work takes place throughout the year and culminates in the annual Movin'On Summit, the world summit on sustainable mobility.