

# Post-Master in EU Customs Law 2019

➤ Two one-week modules

COSCO NETHERLANDS  
HONG KONG  
IMO 9516430

# Post-Master in EU Customs Law



“This exclusive EFS post-master is your opportunity to gain in-depth knowledge of EU customs law”

◀ PROF. WALTER DE WIT

**Ongoing globalisation, but also increasing protectionism resulting in trade wars, rising trade volumes and cross-border flows, are prompting an increased focus on export controls and import regulations among companies in international supply chains. Meanwhile the introduction of new EU customs legislation – the Union Customs Code – has presented significant challenges, especially for companies doing business in the EU. As well as its consequences for businesses, this changing environment also has implications for you as a customs or indirect tax professional. It means you need to adapt, to develop and to gain new insights, while also making sure you maintain an overview. You also have to keep your valuable, specialised knowledge up-to-date and to translate this into practical benefits. Your spare time may be limited, but nevertheless you are expected to anticipate these changes.**

The EFS Post-Master in EU Customs Law (PMC) comprises two one-week modules that will ensure you are completely up-to-date with the world of EU customs law. The programme introduces you to the Union Customs Code and provides you with a detailed understanding of general issues in EU customs law, as well as in-depth training in relevant strategic and business issues. EFS seeks to deepen, broaden and promote an exchange of knowledge, while also creating networking opportunities.

The first module on the PMC programme will discuss general issues within EU customs law including formal customs law, customs valuations, origin, tariff classifications and special procedures. It also includes a boattrip in the Port of Rotterdam so that you can experience one of the world's largest ports in all its glory!

The second module focuses on strategic and business issues in customs, including origin management, trade facilitation and developments, VAT and customs, and strategic controls and sanctions. You will also complete a course examining the influence of customs law on multinationals, and visit the Dutch Customs Authorities at the APM Terminals Maasvlakte II site in Rotterdam.

All programme topics are discussed from the perspective of the Union Customs Code. Rulings under EU Court of Justice cases issued under the Community Customs Code (applicable until 1 May 2016) will also be discussed in detail, given that most of these rulings remain relevant under the Union Customs Code. Successful completion of the post-master will require you to write and defend a thesis.

EFS modules are taught by renowned professors and prestigious guest speakers, whose experience, expertise and reputation in their specialised fields guarantee high educational standards.

PMC participants work in a variety of fields, including for multinationals, in international trade and consultancy, in legal practice or the academic world or judiciary, and for tax or customs authorities.

## KEY BENEFITS

- In-depth education
- International business focus
- Bridge between theory and practice
- Interactive (25 participants)
- Visits to Port of Rotterdam
- International networking



## Programme Management



### ◀ PROF. WALTER DE WIT

Programme Director /  
EFS Board Member

Walter de Wit is Professor of European and International Customs Law at the Erasmus School of Law. He is also a partner at EY, advising clients on indirect taxation and international trade, including customs duties.



### ◀ MARTIJN SCHIPPERS, LL.M

Programme Coordinator

Martijn Schippers teaches EU customs law at the Erasmus School of Law and is part of EY's Global Trade and Customs Group in the Netherlands. He is currently also working on a PhD on customs valuation from an EU law perspective.

# Target group

The programme is designed for those specialising in customs and indirect taxes with at least two years of professional experience and who want to increase their knowledge of EU customs law in both breadth and depth. Customs and indirect tax professionals working for multinationals, involved in international trade or working in consultancy, legal practice, the academic world, the judiciary or for tax or customs authorities are welcome to take part in the programme. You can find details of the admission requirements under 'General Information'.



*"I decided to study in Rotterdam because it's a big trading hub and a door opener into the EU."*

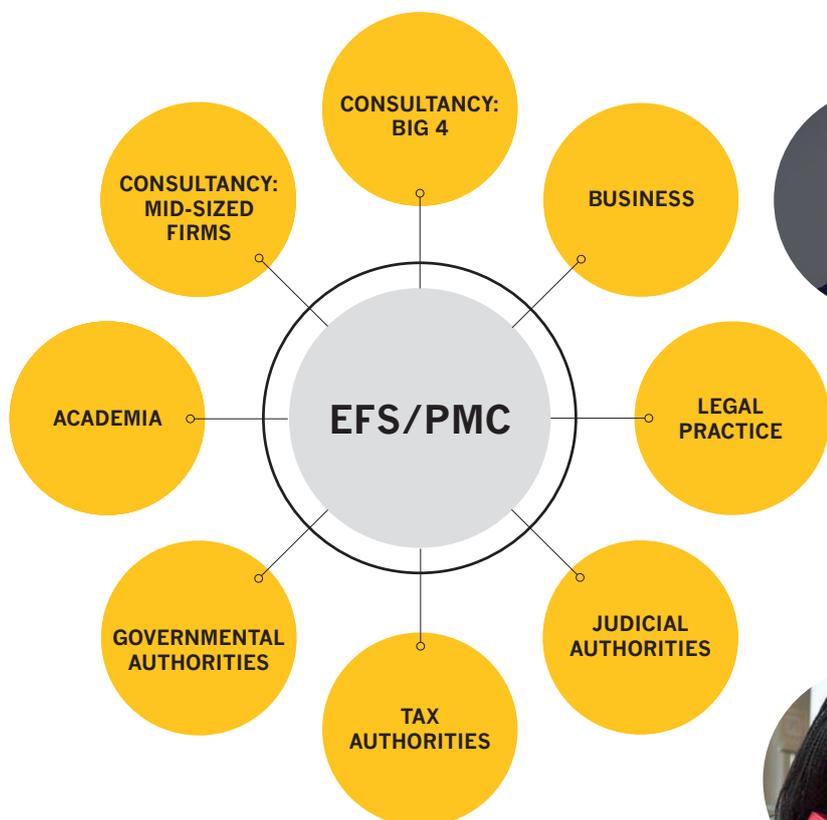
◀ **MICHEL ANLIKER**

At the time  
Customs and International  
Trade Manager  
PwC

*"I chose EFS because of the truly international audience, which allows a great debate between the participants both in and outside the course, and because of the high level of expertise of the teachers, coming not only from advisors but also from customs authorities and industry."*

◀ **BART CALUWÉ**

At the time  
VAT Manager  
HP International Sarl



*"I think what makes the EFS programme unique is that it is international, exciting and diverse."*

⬆ **HILLARY DRAGTENSTEIN**

At the time  
Research Assistant Section Tax  
Supreme Court of the Netherlands

# Programme module 1 | 23 - 27 September 2019

## General overview

Day 1		
Monday, 23 September 2019		
14.00-17.00	 <b>RUUD TUSVELD</b> Retired Partner Customs, Excise & International Trade – PwC, Lecturer at Tilburg University	<b>Introduction to EU Customs Law</b>
18.00-21.00	 <b>JOHAN STOOPEN</b> Dutch Customs Authorities	<b>Customs approved treatment, customs procedures and customs processes, formalities:</b> <ul style="list-style-type: none"><li>- Import of goods within the EU/Free zones/Customs warehousing/Import entries</li><li>- Presentation of goods to the customs office of entry/customs declaration/declarant representative (direct and indirect representation)</li><li>- External transit procedure/exportation</li><li>- Release for free circulation</li></ul>
Day 2		
Tuesday, 24 September 2019		
14.00-17.00	 <b>RUUD TUSVELD</b> Retired Partner Customs, Excise & International Trade – PwC, Lecturer at Tilburg University	<b>Suspension regimes:</b> <ul style="list-style-type: none"><li>- Role and function of suspension regimes (special procedures)</li><li>- The different procedures in place - their function and functioning<ul style="list-style-type: none"><li>- transit</li><li>- warehousing</li><li>- processing</li><li>- specific use</li></ul></li><li>- All based upon real life examples and experience and explaining the differences between the CCC and the UCC</li></ul>
18.00-19.30	 <b>PATRICIO DIAZ GAVIER</b> Customs Lawyer and Litigator – Diaz Gavier  <b>DAVIDE ROVETTA</b> Of Counsel Grayston and Company	<b>Customs tasks (fiscal/non fiscal) in international, multilateral and regional perspective:</b> <ul style="list-style-type: none"><li>- International sources of Customs Law:<ul style="list-style-type: none"><li>- WTO; WCO; EER; EFTA; Benelux; EU</li></ul></li><li>- Other treaties and conventions (such as Kyoto and Johannesburg)</li><li>- Difference between Free Trade Zone and Customs Union</li></ul>
19.30-21.00	 <b>PATRICIO DIAZ GAVIER</b> Customs Lawyer and Litigator – Diaz Gavier  <b>DAVIDE ROVETTA</b> Of Counsel Grayston and Company	<b>EU decision makers/institutions; Legislative power EU and Member States:</b> <ul style="list-style-type: none"><li>- Council, Parliament, Commission, law preparing committees: such as classification committee, transit committee etc.</li><li>- Trade remedies (dispute settlement bodies)/Immediate application /functioning of EU legislation in EU Member States</li><li>- Charter Rights of the EU/Direct effect international customs law: soft law. Preliminary questions/Union Customs Code</li></ul>
Day 3		
Wednesday, 25 September 2019		
14.00-17.00	 <b>PATRICIO DIAZ GAVIER</b> Customs Lawyer and Litigator – Diaz Gavier  <b>DAVIDE ROVETTA</b> Of Counsel Grayston and Company	<b>Formal customs law - selected topics:</b> <ul style="list-style-type: none"><li>- Incurrence of a customs debt/Customs debtor, who is kept liable in case of a customs debt</li><li>- Revision of a customs declaration</li><li>- Repayment and remission of customs duties (article 236 and 239 CCC)</li><li>- Post clearance recovery of customs duties</li><li>- Role EU Commission</li></ul>
18.00-21.00	 <b>PROF. SANTIAGO IBÁÑEZ MARSILLA</b> Professor of Finance Law and Taxation University of Valencia, Director Jean Monnet Chair “EU Customs Law”	<b>Dutiable basis I: Customs Valuation</b> <ul style="list-style-type: none"><li>- Role / function in the overall customs framework</li><li>- Main principles</li><li>- Valuation methods<ul style="list-style-type: none"><li>- Transaction value - assists / deductions</li><li>- Relation to Transfer Pricing</li></ul></li><li>- All based upon real life examples and experience and explaining the differences between the CCC and the UCC</li></ul>

**Day 4****Thursday, 26 September 2019**

10.00-13.00

**RAOUL RAMAUTARSING**  
Partner Deloitte**Dutiable basis II: Origin I****TONY LINDSEN**  
Senior Manager Deloitte

14.00-15.30

**RAOUL RAMAUTARSING**  
Partner Deloitte**Dutiable basis II: Origin II**

- Case study

**TONY LINDSEN**  
Senior Manager Deloitte

15.30-17.00

**JOS VERSTRATEN**  
Director Customs & International  
Trade – PwC**Dutiable basis III: Tariff classification Harmonized  
System (HS) / Combined Nomenclature (CN)**- Built up of the HS and CN/Classification rules/Case  
law on classification/BTI's and their application/  
Tariff suspensions

18.30-22.00

**Informal meeting and dinner with the speakers during a boat trip in the port of Rotterdam****Day 5****Friday, 27 September 2019**

10.00-13.00

**JOS VERSTRATEN**  
Director Customs & International  
Trade – PwC**Dutiable basis III: Tariff classification Harmonized  
System (HS) / Combined Nomenclature (CN)**- Built up of the HS and CN/Classification rules/  
Case law on classification/BTI's and their  
application/Tariff suspensionsprocessing  
- specific use  
- All based upon real life examples and experience and  
explaining the differences between the CCC and the UCC

14.00-17.00

**PROF. WALTER DE WIT**  
Professor Erasmus School of Law,  
Partner EY, EFS Programme  
Director/Board member**Excise duties:**- EU directive on general arrangements for excise  
duties  
- Excise warehouses and suspension regime  
- Movement and control of excise goods  
- EMCS

# Programme module 2 | 4 - 8 November 2019

## Strategic & business issues in customs • selected topics

Day 1 Monday, 4 November 2019		
14.00-17.00	 <p><b>JEROEN SCHOLTEN</b> Partner Indirect Tax – EY U.S.A.</p>  <p><b>ASHISH SINHA</b> Global Trade and indirect tax Associate Partner – EY</p>	<p><b>Restructuring of the supply chain and customs:</b></p> <ul style="list-style-type: none"> <li>- Working with principal companies and LRD's and the impact on customs operations, such as licenses and origin management</li> <li>- Centralised clearance and export</li> </ul>
18.00-21.00	 <p><b>JEROEN SCHOLTEN</b> Partner Indirect Tax – EY U.S.A.</p>  <p><b>ASHISH SINHA</b> Global Trade and indirect tax Associate Partner – EY</p>	<p><b>Origin management:</b></p> <ul style="list-style-type: none"> <li>- Working with FTA's and customs unions around the world</li> </ul>
Day 2 Tuesday, 5 November 2019		
14.00-17.00	 <p><b>PROF. WALTER DE WIT</b> Professor Erasmus School of Law, Partner EY, EFS Programme Director/Board member</p>	<p><b>Customs valuation in complex supply chains</b></p>
18.00-21.00	 <p><b>PROF. WALTER DE WIT</b> Professor Erasmus School of Law, Partner EY, EFS Programme Director/Board member</p>	<p><b>VAT and customs:</b></p> <ul style="list-style-type: none"> <li>- VAT and customs</li> <li>- Duty and VAT exemptions at import</li> <li>- VAT on export, VAT during customs suspension</li> <li>- Relief from customs duties and VAT, returned goods</li> </ul>
Day 3 Wednesday, 6 November 2019		
08.30-13.00	<b>Visit to the Dutch Customs Authorities and APM Terminals</b>	
14.00-17.00	 <p><b>RISHI GAINDA</b> Head of Global Indirect Taxes – Unilever</p>  <p><b>MARC GORTER</b> Global &amp; EMEA Customs manager – Unilever</p>	<p><b>Customs duty management from a business perspective</b></p>
18.00-21.00	 <p><b>PROF. MADELEINE MERKX</b> Professor Erasmus School of Law, Partner BDO, EFS Programme Director/Boardmember</p>	<p><b>VAT and customs (sequel)</b></p>
Day 4 Thursday, 7 November 2019		
14.00-17.00	 <p><b>JOHAN STOOPEN</b> Dutch Customs Authorities</p>	<p><b>Trade facilitation and developments:</b></p> <ul style="list-style-type: none"> <li>- Authorized economic operator</li> <li>- Single window, one stop shopping</li> <li>- Customs controlled framework</li> <li>- Future legislative developments such as the Union Customs Code (UCC) and the difference with the current CCC provisions</li> </ul>
18.00-21.00	 <p><b>RUUD TUSVELD</b> Retired Partner Customs, Excise &amp; International Trade – PwC, Lecturer at Tilburg University</p>  <p><b>FRANK HEIJMANN</b> Head of (international) Trade Relations at Dutch Customs</p>	<p><b>Customs function and role various stakeholders:</b></p> <ul style="list-style-type: none"> <li>- Cross-border trade (customs, business, consultant), meaning “being in control”, control of processes and procedures/role IT</li> </ul>

Day 5

Friday, 8 November 2019

10.00-13.00



**TIM HESSELINK**  
Partner · Kneppelhout & Korthals  
Advocaten

**EU strategic controls:**  
· Non fiscal customs legislation  
· Safety and security  
· Dual use goods, export license system

14.00-17.00



**PROF. WALTER DE WIT**  
Professor Erasmus School of Law,  
Partner EY, EFS Programme  
Director/Board member

**Wrap-up and recent developments**

Week 4-5, 2020 Verbal defence of thesis





## Rotterdam

With a population of over 600,000, Rotterdam is the second largest city in the Netherlands and the centre of the Rotterdam-The Hague metropolis. Its inhabitants having over 170 different nationalities Rotterdam is a truly multicultural city. From Brazilian, Polish and Iranian restaurants to African and Asian supermarkets: you will find it in Rotterdam.

Rotterdam is famous for its port, the largest of Europe. The River Maas runs through the 'skyscraper city' with its innovative, and avant-garde architecture. Behind the modern skyline, you'll find a nice, even 'cosy' historic city centre.

Its international character is also reflected in the cultural activities of the city. International art is exhibited in the Boijmans van Beuningen Museum and the Kunsthal. In January you can watch movies from all around the world during the International Film Festival. In summer you can enjoy the Summer Carnival and the North Sea Jazz festival.

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## Erasmus University Rotterdam

Erasmus University Rotterdam is a global, top-100 research university, where ambitious students prepare for an excellent career. Erasmus University Rotterdam is one of the biggest universities in the Netherlands, with a student population of 23,000 and a research community of around 1,400. On the lively and modern campus, students are constantly encouraged to develop their talents achieve their ambitions in international classrooms of more than 100 nationalities. Its intensive, career-oriented and research-driven studies are matched by an excellent student life in the dynamic and diverse city of Rotterdam. The university's research is strongly focused on societal impact on health, wealth, governance and culture.

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## EFS, Erasmus University Rotterdam

EFS, Erasmus University Rotterdam is a partnership between the tax departments of the Erasmus University Rotterdam's Schools of Law and Economics. EFS has been a leading education and research institute in the areas of international taxation and European taxation for over 25 years. The work of EFS concentrates on the operation of both indirect taxes, covering VAT and customs duties, and direct taxes, focusing on individual taxation, corporate taxation and source taxation in an international and/or European context.

As well as regularly hosting academic symposia, conferences and lectures, EFS offers a wide range of post-master programmes.

# General information

## Dates

Module 1, Monday 23 - Friday 27 September 2019

Module 2, Monday 4 - Friday 8 November 2019

## Times

Lectures and tutorials will be held from 14.00 - 21.00 on Mondays to Thursdays and from 10.00 - 17.00 on Fridays.

Each day comprises four sessions of one and a half hours each.

## Location

The programme will be given at the Erasmus University Rotterdam campus.

## Accommodation

Accommodation is available at the Novotel Rotterdam Brainpark, which is at walking distance from the campus.

## Fees

Module 1 and 2: €6,600 (includes course materials, meals and eight nights of accommodation).

Module 1 or 2 separately: €3,550 (includes course materials, meals and four nights of accommodation).

## Language

The programme is taught in English.

## Workload

In addition to attending at least four of the five days of each module, you will need to allow time for proper preparation (on average, this will involve a morning for each day of tuition), as well as for writing and preparing to defend your thesis.

## Group size

As groups comprise a maximum of 25 participants, you can be assured of optimal and active participation.

## Admission requirements

In view of the high standards set for this programme, participants are required to have an academic level of intellectual ability and at least two years of relevant work experience.

## Disclaimer

EFS reserves the right to change the policy, programme, fees and other items referred to in this flyer.

## Accreditation / Continuing professional development

The programme is accredited and you will therefore be eligible for continuing professional development ('Permanent Education') points, certainly if you are a member of the Dutch Association of Tax Advisers (NOB) or the RB organisation of tax advisers. We consider the completed post-master to count for 60 hours of professional development (30 hours per module).

You can find more information about this on the EFS website and on the website of your professional organisation.

## Certificate

You will be awarded a certificate for the module(s) after successfully defending your thesis. This will be awarded at the ceremony held to mark the end of the programme.



### Contact / To apply

For more information, please contact:

Martijn Schippers

*PMC Programme Coordinator*

[schippers@law.eur.nl](mailto:schippers@law.eur.nl)

+31 (0)6 29 08 41 86

[www.eur.nl/efs](http://www.eur.nl/efs)



### **European Fiscal Studies (EFS)**

is a partnership between the tax departments of the Erasmus University Rotterdam's Schools of Law and Economics. EFS has been a leading education and research institute on the impact of international and European law on taxation and customs for over 25 years. Its work covers indirect taxes, including VAT and customs duties, and also direct taxes, with a focus on individual, corporate and source taxation in a European and international context.

### **EFS, Erasmus University Rotterdam**

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