Sustainability

SUMMER FRIDAY PICKS

Pick No. 10/12

The impact of sustainability regulations on customs

CustomsClear

“Ban goods made with forced labour” - you can see on the cover. In the EU, Regulation 2024/3015 will enter into force in 2027. With still a bit of time to go, in this tenth Pick, we focus on other more pressing sustainability topics.

But what is sustainability? Sustainability requirements, including the definition itself, are constantly evolving. In the EU, for example, the definition of 'sustainability matters' includes the following areas (see Directive (EU) 2022/2464 Art. 1(2)(b)): environmental, social and human rights, and governance factors, including employee matters, anti-corruption and anti-bribery matters.

This Pick draws your attention to the critical CBAM deadlines (not meeting them means losing the right to import goods concerned), new EU requirements for packaging, impact on customs of the new EU Deforestation Regulation (taking effect from the start of 2026), and invites you to consider a crucial topic - the origin of goods - in the light of the sustainability requirements.

Stay ahead of the curve by keeping up to date with the news - and understanding its impact on your practice.

Your feedback and comments are always welcome at
info@customsclear.net

Pricing:

- Weekly package - €45 per Friday (Payment by Card)
- Monthly package (4 Fridays) - €126 per month (30% discount) (Payment by Card)
- Summer package (12 Fridays) - €270 (50% discount), available in three monthly instalments of €90 (Payment by Card)

Jan-Joost den Brinker

Chief Technology Officer, Dubrink

CBAM: critical deadlines to ensure import readiness in 2026

EU Carbon Border Adjustment Mechanism (CBAM) implementation is approaching several key deadlines – if you are importing CBAM goods, now is the time to register as an Authorised Declarant. It is also important to plan for the costs, as payments for the certificates will begin in the fast-approaching year 2026. These and other important aspects are discussed in this interview.

Greta Kulikauske

Senior Consultant, PwC Lithuania

New EU requirements for packaging and the import of packaged products - coming soon

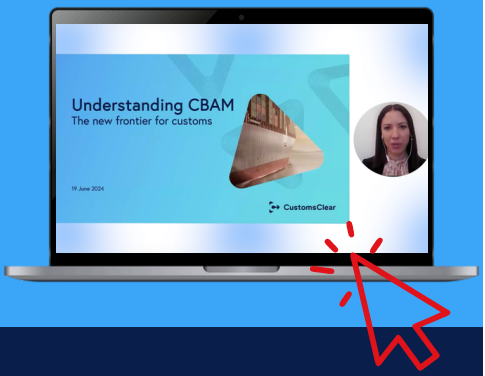
In addition to the numerous sustainability-related areas assigned to customs (CBAM, EUDR, forced labor prohibition regulation, CITES, etc.), customs will soon be assigned another task – the control of packaging compliance with sustainability requirements. Accordingly, importers themselves will have to be aware of one more regulation.

Albert Willem Veenstra

Professor Trade and Logistics, Rotterdam School of Management

EU Deforestation Regulation: impact on customs

"Part of this vision is the idea that only by tracking goods and processes back to their origin can problems such as unsustainable growing and harvesting, environmentally polluting manufacturing and undesirable working conditions be eliminated. The entry of these goods into the EU common market is used as the stick to force the product flows into compliance." – says Professor Albert Willem Veenstra in this insightful interview.



Understanding CBAM: the New Frontier for Customs

If you wish to find out more about how to calculate carbon emissions for CBAM purposes, watch the recording. Among the topics covered: how does CBAM operate, what opportunities does it offer, and how should customs practitioners and brokers respond to its many challenges? And submitting CBAM reports - experience so far.

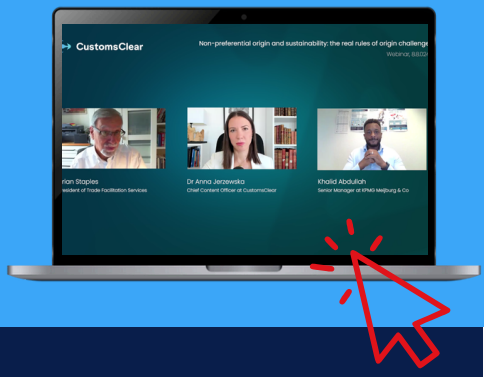
Duration: 57 mins

Michael Lux

Attorney, former Head of Unit 'Customs Legislation' at EU Commission

Origin – two examples where the customs definition does not apply

The concept of "origin" plays a central role not only in customs legislation but increasingly across various EU regulatory frameworks. This article explores the difference on how origin is defined and applied under the Union Customs Code (UCC) and certain sustainability regulations.



Non-preferential origin and sustainability: the real rules of origin challenge

The speakers provide an overview of various sustainability and trade defence policies that rely on non-preferential origin, explain the core principles underpinning non-preferential rules of origin, and highlight the complexities involved. Practical case studies and real-world examples illustrate common challenges and offer valuable advice.

Duration: 1 h 14 mins

A quick look into Pick No. 1/12

#ProfessionalKnowledge

View the videos and articles from the Pick No. 1/12 here

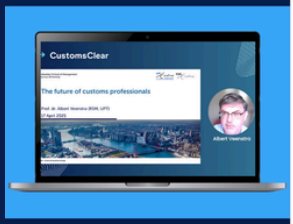
Pick No. 1/12

Videos

Customs risk and the business: risk by functions

The training offers foundational knowledge on customs risk, highlighting key business functions such as strategic management, finance, procurement, and logistics as sources of risk.

Duration: 36 mins



Future of customs professionals

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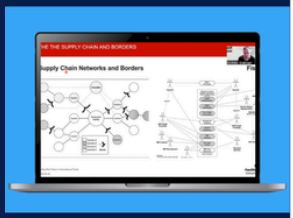
Duration: 11 mins



**What are th
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The customs man
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interviews.

Duration: 16 mins

Articles

Frank Heijmann

Co-author of the book 'Customs: Inside Anywhere, Insights Everywhere'

The future of customs: AI, education and the human factor

AI is advancing rapidly – gain insights into its impact on customs, the balance between human judgement and machine efficiency, and the crucial role of education.

Anthony Buckley

Chair of Customs Knowledge Institute

Ecodesign for Product Sustainability Regulation: what should economic operators expect?

Learn what manufacturers, importers and other stakeholders can expect in the near future and the role customs will play in monitoring compliance with the new requirements.

Michael Lux

Attorney, former Head of Unit 'Customs Legislation' at EU Commission

A future without customs declarations and with new roles and responsibilities for importers and exporters in the EU

The author outlines proposed changes within the scope of the EU Customs Reform that will redefine roles, eliminate certain simplifications, and significantly transform customs processes.

A quick look into Pick No. 2/12

#Classification

View the videos and articles from the Pick No. 2/12 here

Pick No. 2/12

Videos

Tariff classification puzzle: the bulb

This short video highlights how easily mistakes can be made when classifying goods for customs purposes – and how expensive those mistakes may turn out to be. It's based on a real-life situation: the Judgment of the European Court of Justice.

Duration: 2 mins

Description of goods in foreign trade processes (in the EU)

Learn why describing goods accurately is the first step in classifi
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Articles

Elizabeth Davies
Customs Systems Manager, TariffTel

Data challenges in classification and the role of AI in data

In this article, the author explores the importance of accurate data in customs classification, which data matters, and how to trust the data you are working with. She also explores the evolving role that Artificial Intelligence (AI) can play in assigning tariff codes now and potentially in the future.

Ingrida Sakalienė
Tariff classification specialist

What's new in classification: the latest WCO updates on classification of goods

This article outlines the recent Communication in which the European Commission announces the revocation of Binding Tariff Information (BTI) decisions that no longer align with classification decisions, classification opinions, or amendments to the HS Nomenclature Explanatory Notes.

Ingrida Kemežienė
Project manager, PwC Lithuania

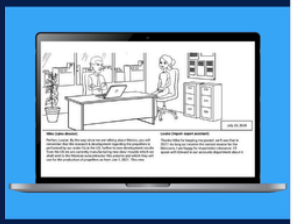
Binding Tariff Information: for one or for all?

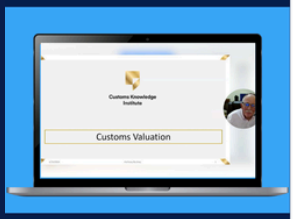
Can companies rely on Binding Tariff Information (BTI) issued for their competitors' goods when classifying their own products? The Court of Justice of the European Union has provided an answer – find out by reading this article.

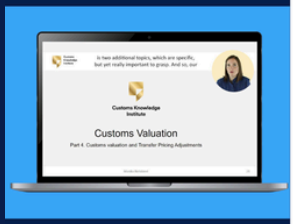
A quick look into Pick No. 3/12

#Valuation

View the videos and articles from the Pick No. 3/12 here







Videos

Customs valuation: What should all stakeholders in the company know about it?

In this video, you will learn about a situation that arose in the Dublin (Ireland) office of a multinational company operating in the aviation sector. It explores how the company planned to approach customs valuation - considering factors such as related parties, research and development, royalties, and a change in the transport route - and how it ought to proceed.

Duration: 19 mins

Customs Valuation - Updated Compendium and Simplification Guidance

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Pick No. 3/12

Georgi Goranov
Attorney at Law, Georgi Goranov law office and Unitax Consult Ltd.

Enrika Naujokė
Director, CustomsClear

Milda Stravinskė
Customs expert

Articles

Binding Valuation Information (BVI) decisions in the EU: the pros and cons

Biding tariff and binding origin information decisions are used in the EU and provide legal certainty to economic operators regarding the correct determination of the tariff code and origin of their goods. What about the introduction of the same measures with regard to valuation? In the article, we highlight some points on this topic.

Customs valuation IS: rules and practice of using the data

Importer's questions: Is it possible for an importer to access the transaction values of identical or similar goods imported by other EU importers? How are these values applied by customs at the time of clearance? To answer these questions, we examine the customs information system (IS) of an EU Member State, where valuation-related data are stored, along with the rules and practical approach to using this information.

Customs valuation of raw materials and waste as subject of the circular economy

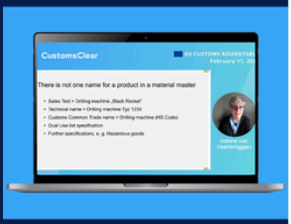
The EU *Customs Valuation Compendium* includes a Commentary on the customs valuation of waste — a topic of increasing relevance as efforts to achieve circular economy goals intensify. As one of the most recently published interpretative instruments, the Commentary offers important clarifications. Let's explore its key points, including a practical case study.

A quick look into Pick No. 4/12

#Sanctions

View the videos and articles from the Pick No. 4/12 here

Pick No. 4/12

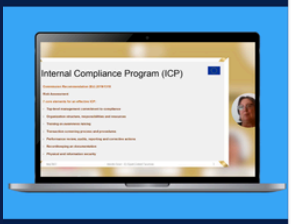


Videos

Master data in international trade: how do we get the quality right?

Accurate master data is essential for compliance. In this video, among other key points, the expert emphasises that material master data must meet the requirements of all parties involved — such as sales, purchasing, and regulatory authorities. This can be achieved through dedicated text fields or a comprehensive description that ensures clear product identification throughout the process.

Duration: 8 mins



Internal Compliance Programme (ICP): key elements

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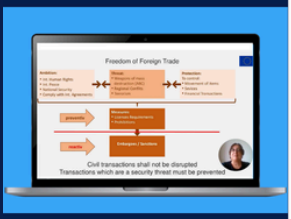
Duration: 15 mins



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Alisa Leskovica
Attorney at Law, Partner, RockBridge Legal

Daiva Baltronienė
Customs representative

Boryana Peycheva
Assistant Logistics Manager, Nemuno Banga Ltd.

Articles

Administrative liability for sanctions evasion in Latvia

Unlike other EU countries with administrative penalties for sanctions breaches, Latvia applied a zero-tolerance approach, treating all violations as criminal offences regardless of severity. This led to criminal cases for even minor infractions, straining customs and investigators. Now, the approach is changing.

National sanctions against Russia and Belarus: Lithuania tightens controls

Learn about the national list of restricted goods and the national requirement to provide a 'manufacturer's declaration', which confirms the manufacturer's knowledge of the buyer, seller, transit route (including any passage through Russia or Belarus), and the end-use of the goods, certifying compliance with international sanctions.

EU sanctions against Russia and Belarus: non-tariff measures or non-tariff barriers?

This article outlines the challenges facing Bulgaria's automotive industry under EU sanctions against Russia and Belarus. A national customs risk profile now flags exports of certain parts under HS Chapters 84 and 85 to countries like Turkey, the UAE, and Kazakhstan. Exporters struggle to obtain the required documents and information about consignees and end users in third countries, making compliance difficult.

A quick look into Pick No. 5/12

#Origin

View the videos and articles from the Pick No. 5/12 here

Pick No. 5/12

Videos

Originate from. Consigned from. Exported from. What do they mean?

"...sometimes it's in the interest of authorities to expand them, particularly 'consigned from' and 'exported from'. You should be aware that that may happen. In practical terms it means that it is even more important than it ever was to make sure that your documentation is in an absolutely as good order as you can possibly make it. When I went to the court with a client, we had to get everything!" - says Timothy Lyons.

Duration: 16 mins

The devil is in the details of preferential origin (in the... exporters ar

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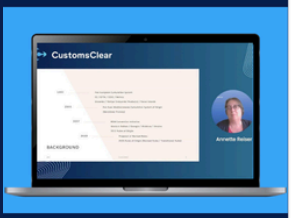

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Duration: 21 mins

Mark Rowbotham
Customs, Excise & VAT Consultant, PORTCULLIS ISC

Brian Staples
President, Trade Facilitation Services

David Savage
Senior Manager - Customs and International Trade Services, BDO Ireland

Articles

New US tariffs and origin of goods

All products originating in the UK are now subject to a baseline US tariff of 10%. Compare this with the tariffs levied against some other countries and it can be seen that the origin of products exported to the US is crucial. The condition is that UK exporters must ensure that the products they export to the US originate in the UK (if they originate in the EU, even though they are exported from the UK, they will be subject to a higher import duty in the US). We provide a brief overview of the new US tariffs and what 'origin' means in this context.

Thoughts on non-preferential & deep origin

It has been many years if not decades since the sphere of trade has moved beyond the domain of simple tariffs. Today we are witnessing a proliferation of policies to address a range of human scourges including but not limited to child labour, slavery, forced labour and carbon emissions. These matters must be addressed on moral and economic grounds but the current model of requiring complete traceability back to basic raw materials and imposing related restrictions, sanctions and prohibitions at the border face a number of challenges.

Rules of origin: the case of the Irish bread industry (EU-UK trade)

The EU-UK Trade and Cooperation Agreement (TCA) brought unexpected challenges, especially for Ireland's bread industry. Due to Rules of Origin, UK flour made with Canadian wheat now faces tariffs in Ireland, disadvantaging Irish bakers. This highlights supply chain vulnerabilities and the need for renewed domestic processing.

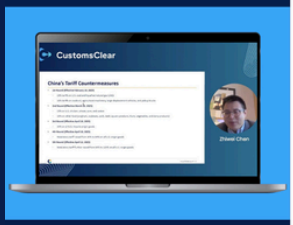
A quick look into Pick No. 6/12

#Tariffs

View the videos and articles from the Pick No. 6/12 here

Pick No. 6/12

Videos



China's countermeasures in response to US tariffs

Zhiwei Chen outlines the five rounds of retaliatory tariffs, culminating in a staggering 125% tariff on all US origin goods, as well as a broad array of non-tariff actions including export controls on critical minerals, new additions to the Unreliable Entity List, and intensified antitrust investigations targeting US companies. He also shares how companies are adapting to the new trade environment.

Duration: 12 mins

Calculation of import charges in EU

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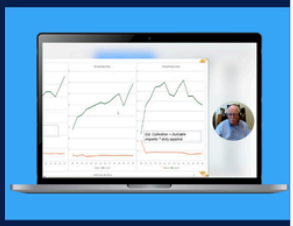

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Duration: 27 mins

Thális Andrade
Lawyer, Foreign trade analyst

Enrika Naujokė
Director, CustomsClear

Ilona Mishchenko
Associate Professor of the Maritime and Customs Law Department, National University "Odesa Law Academy"

The 17th Authors' Meeting

You can find all the Authors' Meetings here

The 27th Authors' Meeting

You can find all the Authors' Meetings here

Articles

Import taxes administered by customs: a short overview

Collection of import taxes is one of the main tasks of customs. What are the import taxes in various countries? What is the basis of their calculation? In this article, we overview the taxes in Brazil, the EU, and Ukraine. The provided examples of imported goods reveal that, in some cases, the amount of import taxes might exceed the value of the goods themselves. Therefore, the advice for importers is to check the amounts of import duties payable before purchasing goods abroad.

Management of import taxes other than duties

What are the pitfalls and opportunities of 42 import procedure? What about post-Brexit VAT? What do you need to know about import GST (VAT) in Canada? Do traders and brokers understand excise risk? What about "domestic" import taxation in Latvia? The CBAM – what does the future hold? These were the main questions discussed during the 17th Authors' Meeting. We invite you to read the key points from this meeting in the article.

Tariffs – pros and cons

Discussions around US tariffs have made many people think again about the reasons and motivations behind countries imposing tariffs. Throughout history, there have been many examples of strict protectionism and free trade between countries. Why do countries impose tariffs, who benefits from them, and who loses out? What are the consequences and risks of unjustified tariff policies?

A quick look into Pick No. 7/12

#CustomsLegislation

View the videos and articles from the Pick No. 7/12 here

Pick No. 7/12

EU customs and trade news: June 2025

Talke Ovie

Lawyer, HARNISCHMACHER LÖER WENSING Rechtsanwälte PartG mbB

Andrius Košel

Lawyer, Lawyer Union "SPC legal"

Enrika Naujokė

Director, CustomsClear

Articles

EU customs and trade news: June 2025

Read the legal updates from June and identify those most relevant to you. Highlights include: EU Customs reform - Council adopted negotiating mandate on new UCC; centralised IT system for import certification to prevent illegal trade in cultural goods; CJEU - liquid food supplement classified as beverage; amendment to EU tariff suspensions effective July 2025; provisional anti-dumping duty of 95-120% on choline chloride; etc.

'Any person' concept or What we learn from the UCC about who is responsible for what?

Legal responsibility is one of the reasons why people refrain from actions or activities. alone jailed, includi international supply compliance mean f international trade? followed?

Customs infr sanctions: di legal rules in

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Andrius Košel

Lawyer, Lawyer Union "SPC legal"

Krzysztof Lasiński-Sulecki

Director of the Centre of Fiscal Studies, Nicolaus Copernicus University

Monika Bielskienė

Attorney at Law, Candidate PhD, PwC Lietuva, Vytautas Magnus University

Articles

Significance of guidelines, explanatory notes and other "soft law" acts

EU legislation distinguishes between "formal law" (regulations, directives, decisions) and "informal" or "soft law" (recommendations, opinions, policy guidelines). In customs, examples of soft law include the Guidelines for Customs Valuation of Goods, the Customs Valuation Compendium, and the Transit Guide. But what practical significance do these documents hold?

A few remarks on the softness of soft law in the sphere of customs classification

Customs classification is guided by both soft and hard law. Soft law includes explanatory notes and classification opinions from the World Customs Organization and the European Commission, while hard law refers to EU classification regulations. This article focuses on soft law, as the regulations, though specific, fall under hard law and will not be covered here.

EU hard law: hierarchy, types, and opportunities

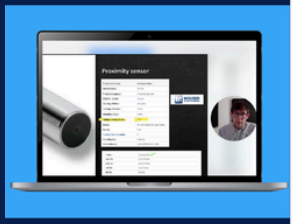
One of the concluding remarks of the article reads: *...we have a vast range and variety of binding legislation within the EU. If we were also to delve into the legislative procedures behind it, the entire system might well deserve to be considered a separate branch of science. Nevertheless, certain aspects of binding legislation may also prove useful for businesses to understand.*

A quick look into Pick No. 8/12

#Technology

View the videos and articles from the Pick No. 8/12 here

Pick No. 8/12



Videos

Customs IT systems in a company: the landscape

Customs IT systems are a vital component of managing customs processes within a company, helping to automate tasks, increase efficiency, and enhance compliance. This video provides an overview of the typical setup of a holistic Global Trade Management Solution, including data analytics and visualisation, and explains how different modules can be effectively integrated into the broader IT landscape.

Duration: 15 mins

Methodical approach to identify added value through digitization and automation

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Duration: 24 mins

Michael Lux
Attorney, former Head of Unit 'Customs Legislation' at EU Commission

Michael Lux
Attorney, former Head of Unit 'Customs Legislation' at EU Commission

Enrika Naujokė
Director, CustomsClear

Vincent van Dijk
Senior Advisor on Norm Engineering and Rule-Based, Pharosius B.V.

Articles

Update on two pillars of the EU customs reform: the EU Customs Data Hub and the redefinition of the 'importer'

Under the Polish Presidency, the Council agreed a compromise text for the new Union Customs Code, forming the basis for trilogue talks from 1 July 2025. Key changes include redefining the 'importer' and introducing a central customs data hub.

A closer look at the Regulation on the EU Single Window Environment for Customs

Regulation (EU) 2022/2399, published in December 2022, introduces the EU Single Window Environment for Customs and amends two UCC Articles. Despite its title, it does not fully establish an EU Single Window. So what is its real aim, how will it affect our work, and what do the UCC changes mean in practice?

Overregulation: how do we cope with it?

A recent *Economist* cover, "The revolt against regulation," highlighted the global rise in red tape. In this interview, Vincent van Dijk, Senior Advisor on norm engineering, discusses how this approach could help tackle the issue - one customs professionals increasingly face.

A quick look into Pick No. 9/12

#NewsMastery

View the videos and articles from the Pick No. 9/12 here

Pick No. 9/12

EU customs and trade news: July 2025

US customs tariff news: July 2025

UK customs and trade news: July 2025

Articles

EU customs and trade news: July 2025

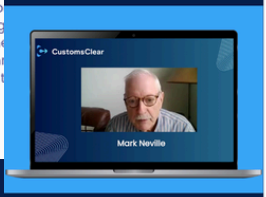
News in week 30: EU's tariffs and export prohibitions in response to US tariffs - from 7 August 2025; updated guidance documents on EU sanctions against Russia and Belarus; updated UCC guidance on storage, specific use and processing; new rules on import VAT and distance sales...

US customs tariff news: July 2025

News in brief: EU-US trade deal; suspending the de minimis exemption f all countries; tariffs a reciprocal tariff rates Japan trade deal; US additional tariffs on duty on tomatoes fro

UK customs July 2025

News in brief: UK-Ind Turkey and UK-Pakis declaration for a co updated; UK strateg report 2024 publishe and sanctions comp Report and Account



Videos

Education in the context of the new and expanded role of Customs

"The key to managing complexity is knowledge." says Prof Dr Hans Michael Wolffgang. Customs is facing unprecedented challenges in dealing with growing complexity: international sanctions, trade wars, to name but a few. It currently enforces over 350 regulations and counting. This new reality raises many education-related questions.

Duration: 54 mins

Transfer pricing: customs valuation cases with retroactive price adjustments

The CJEU Tauritus case is not about related parties or transfer pricing (TP), but concerns formula-based pricing. Mark Neville, however, comments on the case's impact on customs valuation in TP matters, particularly where retroactive price adjustments are involved.

Duration: 21 mins

When is export of electronic devices... export of waste?

Have you ever considered what the definition of waste actually is? This is particularly important if you are involved in the import-export business. Your goods could be classified as waste — and therefore subject to export and import restrictions — even if you do not regard them as waste at all. In this video, you will learn when electronic devices become waste that is subject to such restrictions.

Duration: 4 mins

CustomsClear

Our expertise
The CustomsClear team brings together professionals in the following areas:

- Customs law and regulations
- International trade and compliance
- Digital education and knowledge management
- Artificial intelligence and software development

Our mission
At CustomsClear, our mission is to provide all participants in the global supply chain with easy access to the knowledge necessary for the smooth, compliant and sustainable movement of goods across customs-controlled borders.

Innovation - information and knowledge
Founded as a platform for both those seeking knowledge and those wishing to share it, CustomsClear has built a global network of customs and trade compliance experts. The experts share their expertise through articles, videos, courses, live events and training sessions.

We are currently developing an expert-supervised regulatory library, alongside AI solutions that offer tailored access to regulatory content and compliance checks. Acknowledging that domain knowledge is essential to interpreting regulations effectively, we are also building a personalised, adaptive and continuous learning system to support professionals across the sector. This ongoing innovation is co-funded by the European Union.

Gvantsa Pasurishvili
Director of International Sales & Partnerships

Book a meeting here
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