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# *Suspension of customs duties for certain goods*

27 February 2015

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## *In brief*

The European Union offers the possibility not to pay customs duties or to pay a reduced rate for the import of certain goods which are not produced or produced in insufficient quantities across the European Union.

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## *In detail*

The European Union offers the possibility of duty suspension upon importation for raw materials, semi-finished goods, equipment or materials to be used in a production process which are not produced or are produced insufficiently on the European Union territory.

The purpose of this measure is to stimulate the EU economy and does not apply to imported finished goods.

Interested persons can apply for reduced customs duties or total suspension, for a specified period of time.

The next deadline for submitting autonomous tariff

suspension requests to the EU Commission is 15 March 2015. The approved suspensions will enter into force on 1 January 2016.

If requests are not submitted by this deadline, the next opportunity for companies to apply for import duty suspension is **September 2015**, with those suspensions entering into force on **1 July 2016**.

*[Source: Council Regulation No 1387/2013 suspending the autonomous Common Customs Tariff duties on certain agricultural and industrial products and repealing Regulation (EU) No 1344/2011]*

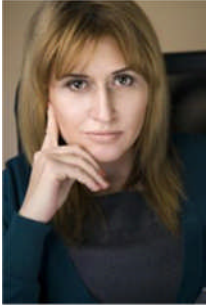
## *The takeaway*

If you import raw materials / semi-finished goods / equipment or materials to be used in production processes which are not produced or are produced insufficiently on EU territory, your product could qualify for duty suspension.

PwC can help you to reduce import costs by preparing and submitting in a timely fashion the necessary documents for customs duty suspension applications.

## **Let's talk**

For a deeper discussion of how this issue might affect your business, please contact:



Mihaela Mitroi, *Partner*  
[mihaela.mitroi@ro.pwc.com](mailto:mihaela.mitroi@ro.pwc.com)



Ionut Simion, *Partner*  
[ionut.simion@ro.pwc.com](mailto:ionut.simion@ro.pwc.com)



Daniel Anghel, *Partner*  
[daniel.anghel@ro.pwc.com](mailto:daniel.anghel@ro.pwc.com)



Diana Coroaba, *Partner*  
[diana.coroaba@ro.pwc.com](mailto:diana.coroaba@ro.pwc.com)

### **PwC Romania**

Lakeview Building  
301-311 Barbu Văcărescu Street  
Sector 2, Bucharest  
Tel.: + 40 21 225 3000  
Fax: + 40 21 225 3600