

EU incorporates Binding Valuation Information Decisions in Customs Legislation

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Earlier this year, the European Commission (*Commission*) adopted a delegated regulation introducing binding valuation information (*BVI*) decisions into EU customs legislation. These decisions will complement a proven system for issuing decisions relating to binding origin information (*BOI*) and binding tariff classification (*BTI*). The adopted text amends Delegated Regulation (EU) 2015/2446 by incorporating BVI decisions and rules for their management. Along the same lines, an amendment of Implementing Regulation (EU) 2015/2447 is set to follow and introduce electronic data-processing for both BOI and BVI decisions.

Binding information decisions

Also known as “advance rulings” outside of the EU context, binding information decisions serve to promote more transparent, uniform, and compliant customs operation throughout the EU. Economic operators exporting or importing goods can apply for binding decisions by the customs authorities. This guarantees them a set customs treatment to be given to their respective goods, but equally binds them in regard to the information fixed by the decision. These decisions can be obtained in advance and provide the economic operator with greater legal certainty as all Member State customs authorities will be bound to said decision. The latter also benefit by being able to establish the correct treatment of operations. These decisions thereby also serve to promote greater overall customs compliance and uniformity throughout the EU.

The Union Customs Code (*UCC*) already enabled customs authorities to issue such binding decisions in relation to the tariff classification of a good (*BTI*), or to the determination of a good’s origin (*BOI*). In a similar fashion, the Commission now intends for the new BVI decisions to increase transparency and legal certainty in the customs valuation of goods. This is to be welcomed as, following the CJEU’s “Hamamatsu saga”, there is a great deal of uncertainty, especially with regard to the customs valuation and transfer pricing agreements.

The delegated regulation thus empowers customs authorities to issue decisions providing the appropriate method of customs valuation or criteria to be used for determining the customs value of goods. Economic operators can apply for these BVI decisions but will only be granted such a decision if their application relates to the intended use of the BVI decision or of customs procedures generally.

Integration of BVI decisions

The legal framework for the new BVI decisions is largely modelled after the existing framework for the related BTI and BOI decisions. For instance, the timelines and questions of validity concerning BVI decisions are set to be very closely synchronised if not identical to the respective provisions applicable to BTI and BOI decisions. In the same vein, the BVI decisions bind the economic operator and the customs authorities to the same extent as BTI and BOI decisions, the only difference being the type of information in question. Regarding the management of applications and decisions for binding decisions, only BTI are currently supported by an electronic system. However, the delegated regulation lays the groundwork for the inclusion of BOI and BVI decisions in the IT system by eliminating exceptions to the use of electronic data-processing techniques. The planned amendment of the Implementing Regulation EU 2015/2447 will pick up on these changes and include BOI and BVI decisions into the IT system. BVI decisions are thus set to be wholly electronically managed from the start.

Delayed application

The new rules shall only apply from 1 December 2027. This represents a significant delay compared to the originally planned date of entry into force on the 1 December 2025. The long delay was most likely chosen in view of the envisaged installation of IT management systems both for BOI and BVI processes. In any case, economic operators and customs authorities will now have even more time to adjust to the new regulatory context.

BLOMSTEIN will continue to monitor the upcoming changes concerning EU customs legislation. If you have any questions on the topic, [Dr. Roland M. Stein](#), [Dr. Leonard von Rummel](#) and [Dr. Laura Louca](#) are at your service.