

Review clearing instructions

- The client needed a summary of new Customs regulation 430/2010 in respect of filing an electronic entry and exit summary declaration for EU Customs purposes.
- Draft complaint to the EU Commission about improper implementation of Regulation 765/2008 by the Latvian authorities.
- Latvian excise duty effect on importation and EU supplies of oil products. Import of oil products to Latvia via rail further placing goods in Latvian excise warehouse (issue of representative licences) and transportation further to an EU country where no excise duty is applied.
- Legal advice on excise duty issues on importation and supply of oil products to the EU.
- Retroactively reporting falsely declared goods.
- Representing the client in disputes over application of inward processing relief procedure and respective requirements, calculation of duties, VAT and excise duty.
- Legal advice and representation before the national customs authorities over application of the procedure for VAT-free importation of non-EU goods for onward supply to another Member State.
- Reviewing customs declarations, legal advice on clearing procedures.

Review product classification – create and maintain library of product codes, tariff codes

- Customs challenged the product CN code used by the client as well as requesting detailed information about the manufacturer of goods and detailed information about the invoice.
- Assessment and classification of goods – military equipment – for export purposes.
- Customs challenged the product CN code used by the client as well as requesting detailed information about the manufacturer of goods.
- Representation in a customs dispute. Customs challenged the product CN code used by the client.
- Assessment and classification of goods – chemical materials – for export purposes and dual use control.
- Representation in disputes over classification of beverages.
- Disputes about classification of medical appliances and biogas.

Review Product Origin (preferential and non-preferential)

- Customs law advice regarding issue of EUR.1 certificate to products imported from a non-EU country.
- Court dispute regarding cumulation principles and supporting certificates related to non-preferential origin of glass products imported from Ukraine.
- Representing clients in complex antidumping duty disputes with the Lithuanian Customs authorities in respect of antidumping duties and non-preferential origin of goods. Customs authorities consider metal products purchased in Thailand as of Chinese origin despite valid certificates of origin and proofs of preferential goods provided by Thai institutions.
- Forecasting and evaluating risks of applying antidumping duties plus identifying procedures to avoid or minimise their impact.
- Representation in disputes regarding the origin of goods (application of anti-dumping duties).

Review value declarations

- Court appeal of a decision regarding customs value of products imported to Latvia but purchased from the manufacturer only when a buyer in a EU or non-EU country is found. Until then the goods are placed in a warehouse owned by a Latvian company (consignment stock).
- Representing the client in a customs dispute over valuation of goods and application of import clearing instructions.
- Legal advice to client in trans-Russia transportation.

Review import tax calculations and related exchange rate conversions including VDN's

- Advice on VAT in a chain transaction
- Legal advice on application of inward processing relief procedure and calculation of duties, VAT and excise duty.
- Advice on VAT in a chain transaction.
- Legal advice to clients on import tax calculation (service provided in relation to other cases), advice on VAT in a chain transaction.

Review Incoterms and VAT use for export

- The SRS challenged 0% VAT on exports because an intermediary was involved prior to export. The exporter proved that it, not the intermediary, was entitled to 0% VAT rate.
- Review of transportation and accounting documents in a case of chain of supply of fast-moving consumer goods.
- Legal advice on Incoterms and VAT for export purposes.

Prepare and submit Duty Drawbacks

- VAT and excise tax recovery court case where VAT and excise tax paid cannot be considered as a customs debt and can be recovered if the company cancels the Single Administrative Document.
- Successfully claimed back VAT wrongfully paid by a customs broker.
- Court claim against a customs broker for incorrectly applied import tariff quota.
- Representing an insurance company regarding the insured amount of a customs debt guarantee.
- Application for repayment of duties and antidumping duties (reason for application - the debt resulted from an error by the customs authorities).
- Legal advice on conditions and application for excise duty drawback for oil products sold to EU producers.

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