

Customs debt law under the Union Customs Code (UCC) and the concept of the ‘economic theory of customs’

– Approach, method and main results–

Institute of Customs and International Trade Law at the University of Münster

Dr. Kerstin Harden

Reasons and objective

Reasons

- Reform of the Union Customs Code (UCC); especially: rules on customs debt law that define when a customs debt incurs and when it extinguishes
- Unreasonable outcomes in the context of levying customs duties so that customs debts in some cases were used as a punitive instrument and not for economic reasons

Objective

- To verify the concept/ thought of the 'economic theory of customs' against international and European customs regulations

Approach

Concept/ thought of the 'economic theory of customs'

- Economic reasons form the basis for the incurrence of a customs debt
- Incurrence of a customs debt according to objective, transparent and predictable criteria and not based on arbitrary or subjective factors
- Incurrence of a customs debt must not be a sanction
- Basic idea: *Incurrence of a customs debt is dependent on the factual entry of goods into the economic circuit of a customs territory.*

Method

- Analysis of different international, European and national regulations on customs debt law with regard to the concept
- Inclusion of the development of the regulations
- Analysis of the European and German case law regarding the treatment and understanding of the concept
- Especially: Analysis and examination of the new regulations of the UCC on customs debt law compared to the old Customs Code (CC)

Main results and conclusion

Main results

- The concept of the ‘economic theory of customs’ is inherent to all customs debt regulations on all levels; especially the different customs procedures mirror this thought
- European jurisdiction is not coherent; may result in unclear/unfair situations when levying customs duties
- Rules on customs debt law of the UCC can be seen as an advancement and a commitment to the concept of the ‘economic theory of customs’ that also corrects some aberration

Conclusion

- The implied and already existing concept should be literally incorporated into customs law to create more transparency, predictability and legal certainty für customs and economic operators

Thank you for your attention!

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Dr. Kerstin Harden

kerstin.harden@wwu-customs.de

www.wwu-customs.de