

Focus on the contents

The new European Union Customs Code has brought along a number of substantive changes that impact on the goods imported into the EU. The first session introduces the new code and illustrates the practical advantages of its interpretation in light of the EU law and principles.

Thanks to detailed procedural rules, it is now possible for economic operators to apply for a decision in all customs areas. As far as the specific binding tariff and origin information are concerned, their binding effect on the holder suggests some care in the analysis and process to apply for such information.

While the principle at the basis of the non-preferential determination have remained the same, the changes in the practical criteria to determine non-preferential origin are likely to impact on the "Made in..." country of origin.

In the customs valuation area the changes concerning the dutiability of royalties and the effect of transfer pricing adjustments are analyzed. The concluding contribution of a senior trade compliance manager from a multinational company delivers the corporate view concerning importance and benefits of a structured company approach and compliance.

Invitation to the Course

The new European Union Customs Code: impacts on trade flows between Switzerland and the EU

21st October 2016, Lugano (Switzerland)
c/o Parco Maraini Resort

Address: Via Massagno 36, Lugano



 grayston & company

In Cooperation with:

Unit of International Affairs

Federal Department of Finance FDF

Federal Customs Administration FCA

Directorate General of Customs

Andrea Cesare Canonica

LUDOVICI PICCONE & PARTNERS

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Methodology

Each session is structured as follows:

- a) “why is it important”, “what is the risk”?
- b) basics of each addressed topic.
- c) case studies.

Target: who should attend

Not only **companies** and **professionals**, but also **banks' board** and **senior managers**, compliance managers as well as in-house legal Counsels supporting companies in their international performance, may benefit from attending this Course.

Working Language: English

Admission Fees:

460 CHF for AITI, AITI Up, FIT and ATIO Members
560 CHF for the other participants

Payment must be received in full by the course date to ensure admittance.

To ensure your admittance, please send a request to:
simona.galli@aitiservizi.ch

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Agenda

- 09.00 - 11.00 • **The European Union Customs Code in the context of EU law: practical advantages**
(DAVIDE ROVETTA/LAURA CAROLA BERETTA - Brussels)
 - An introduction to the new European Union Customs Code
 - The relationship between the European Union Customs Code and the EU law
 - The application of sanctions by EU member states in light of the relevant jurisprudence
 - Customs decisions
 - Binding tariff and origin information
- 11.00 - 11.30 • **Coffee break**
- 11.30 - 12.30 • **Changes in the EU non-preferential origin determination in relation with the “Made in...” country of origin indication**
(DAVIDE ROVETTA/LAURA CAROLA BERETTA – Brussels)
 - The principles and practical criteria of non-preferential origin determination
 - The EU case law
 - Impacts of the new EU non-preferential origin determination criteria on the Made in Italy origin indication
- 12.30 - 13.30 • **Lunch break**
- 13.30 - 14.30 • **Main changes concerning customs valuation**
 - customs valuation and royalties
 - customs valuation and transfer pricing(DAVIDE ROVETTA/LAURA CAROLA BERETTA - Brussels)
- 14.30 - 15.00 • **Coffee break**
- 15.00 - 16.00 • **Session on transfer pricing**
 - Transfer pricing documentation and supply chain
 - year-end adjustments and impact on customs valuation(GIAMMARCO COTTANI – Milan, Italy)
- 16.00 - 17.00 • **Trade Compliance in practice**
(JENS NILSON – Schaffhausen, Switzerland)

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Speakers and Testimonial



BERETTA, Laura Carola (Scientific coordinator, speaker) – Brussels

Laura Carola Beretta is an International Trade Advisor mainly based in Brussels. Her professional practice encompasses WTO and EU Trade and Customs Law, including excise duties, market access issues in non-EU countries as well as EU export controls and trade sanctions. She is SDA Bocconi School of Management professor, at Bocconi University, Milan, Italy since 1999 and a regular speaker on Trade and Customs topics at the ERA Academy of European Law, Trier, Germany. She is member of the faculty of the Master in Advanced Studies in Tax Law, SUPSI, Lugano, Switzerland as well as in the UN-ILO/University of Turin LL.M in International Trade Law.

She has been identified among the key experts in the Trade and Customs practice by the Who's Who Legal. She is Of Counsel at Ludovici Piccone & Partners, a leading Tax Law firm headquartered in Milan, Italy, and at Grayston & Company, a Brussels based boutique law-firm dealing with all EU regulatory issues. Laura has been active in providing technical assistance on customs issues in the context of free trade agreements negotiations in favor of developing countries and has published extensively on trade topics.

She holds a Ph.D in International Trade Law from Bocconi University, Milan, Italy.

She works in Italian, English, French and Spanish.

COTTANI, Giammarco (Speaker) - Milan, Italy

Giammarco Cottani is partner of Ludovici Piccone & Partners since September 2015. He coordinates the transfer pricing practice, with regard to both prevention and resolution of domestic and international disputes and the assistance in complex audits of large multinational enterprise groups.

From 2011 to July 2015 he held the role of International Tax Adviser to the Central Assessment Commissioner of Italy Revenue Agency. His areas of expertise related to the handling of Mutual Agreement Procedures ("MAPs") in co-operation with the Ministry of Finance and the audits of MNEs and SMEs, where he gained a specific expertise in dealing with international tax issues in general, and transfer pricing in particular.

Before joining the Agency, he worked as a Transfer Pricing Advisor in the Tax Treaty and Transfer Pricing Unit of the Organization for Economic Co-operation and Development ("OECD"), where he was involved in the introduction of the new Chapter IX of the OECD Transfer Pricing Guidelines concerning business restructurings. He led or co-led more than 20 events for the OECD Outreach Unit in the area of transfer pricing for a number of tax administrations of non-OECD economies.

Giammarco currently serves as a Member of the Sub-Committee Group of the United Nations in charge of the Draft of the Practical Manual on Transfer Pricing for Developing Countries and he is the Delegate for Italy on a number of OECD Working Parties.

Giammarco is also engaged with academic activities. He is a member of the faculty of the International Tax Center of the University of Leiden for transfer pricing, the Course Coordinator of the Module "Transfer Pricing Rules in International Taxation" at the European Tax College of the University of Tilburg and he has been recently appointed Adjunct Professor in Fiscal Law at the Jonkoping International Business School. He was the National Reporter for Italy during the 2011 IFA Congress held in Paris on the topic of cross-border restructuring.

He received his degree in Law & Economics from LUISS Rome University in 2003, an LL.M in European and International Taxation from the European Tax College (Tilburg and Leuven) in 2005, and a PhD in Corporate Taxation from LUISS Rome University in 2009.

He works in English, Italian, French and Spanish.

NILSON, Jens (Testimonial) - Schaffhausen, Switzerland

Jens Nilson is a Global Trade Compliance Manager at Xylem Europe GmbH, the regional headquarter of Xylem Inc., a leading provider of fluid technology and equipment solutions for the planet's most challenging water issues.

He has almost 20 years of experience in international transportation, supply chain management and trade management in various industries and different sizes of corporations, from small logistics services providers to global industrial blue chip companies.

ROVETTA, Davide (Speaker) - Brussels

Davide Rovetta is an independent lawyer, member of the Brussels Bar (E-list OBFG) as well as of the Brescia Bar in Italy. He is based in both Brussels and Italy. He acts as Of Counsel of the Brussels based boutique law firm Grayston & Company, and the Trusted Trade Alliance, a US headquartered network of experts in cross-border customs compliance. Before coming back to the private practice he has been working for 12 years at the European Commission in Brussels, namely in the legal Unit dealing with customs law of the Directorate General for Taxation and Customs Union ("DG TAXUD"). Davide has dealt with more than 100 cases, with different roles and responsibilities, before the Court of Justice and General Court of the European Union related to customs law (tariff classification, rules of origin, remission and repayment of customs duties), anti-dumping, contract law related to sanctions, export controls as well as to EU Common Foreign and Security Policy sanctions, embargoes and personal data protection. He routinely deals with contract law issues under the laws of different countries as well as with the related litigation in civil and commercial law Courts and Tribunals. He also dealt with litigation at the national level in Italy, Belgium, and the United Kingdom. Davide is also Chair of the Advisory Board of EFILA, the European Federation for Investment Law and Arbitration. Davide is Member of the faculty of the MILE Master of the World Trade Institute and has published more than 20 articles in international law journals covering all of the above mentioned topics. He also co-authored a book on remission and repayment of customs duties.

He works in English, Italian, French and Spanish.