

Jaarverslag Antwerp Tax Academy 2020

Bijlage - Activiteitenprogramma's

Hierna worden de programma's vermeld van de activiteiten die in 2020 hebben plaatsgevonden.

1. Permanente vorming Douane en accijnzen

1.1. Algemeen programma

De permanente opleiding douane en accijnzen is een modulair samengestelde, academisch georiënteerde specialisatieopleiding douanerechten en accijnzen die in samenspraak met de FOD Financiën en met medewerking van de privésector wordt georganiseerd door de Universiteit Antwerpen - ATA (Nederlandstalig luik) en de Universiteit Luik (Franstalig luik). Bij het uitwerken van de opleiding is rekening gehouden met het EU Customs Competency Framework.

Programma:

Dag 1-17 februari 2020

1. Inleidend kader

Verwelkoming (9.15u)

Prof. dr. Bruno Peeters (voorzitter Antwerp Tax Academy en gewoon hoogleraar UAntwerpen)

a. Douane en Accijnzen in het recht (9.25u)

Spreker:

Eric Van Dooren (raadsheer Hof van Cassatie en hoofddocent UAntwerpen)

Vakomschrijving

In dit inleidend onderdeel wordt een oriënterend overzicht in juridisch perspectief gegeven van de douanerechten en accijnzen, met bijzondere aandacht voor de toepasselijke regelgeving.

b. Douane en Accijnzen als beleidsdomein (11.00u)

Spreker:

Kristian Vanderwaeren (administrateur-generaal FOD. Financiën – AAD&A)

Vakomschrijving

In dit onderdeel komen de volgende elementen aan bod:

- missie, visie douane
- WDO betekenis, EU werking
- AAD&A werking – nationaal forum
- WHO werking
- beleidsplan van minister, beheersovereenkomst, managementplan van AAD&A
- tussenkomen van FOD Economie in douaneprocedures
- bijzonderheden douane

c. Douanegerelateerde beleidsdomeinen FOD Economie (12.00u-12.30u)

Spreker:

Frieda Coosemans (adviseur-generaal a.i. FOD. Economie - afdeling Internationale economie)

2. Elementen van internationale handel, vervoerrecht en internationaal douanerecht

Sprekers:

Wouter Dewulf (docent UAntwerpen)-(13.45u-15.15u)

Lionel Van Reet en Kristof Van Ael-(15.15u-16.45u)

Vakomschrijving

In een kort bestek worden initieel de basisregels (theorie en praktijk) van vrije handel en transport overlopen: handelsbelemmeringen, transportmodi, ... De nodige aandacht wordt besteed aan het (maritieme) vervoerrecht en de pertinente rol dat dit recht speelt op internationaal handelsvlak. In een tweede deel wordt de link gelegd tussen internationale handel en vormen van douanebeleid in wereldwijd perspectief. In het bijzonder wordt aandacht gegeven aan de werking van onderscheiden douanesamenwerkingsverbanden, met concrete toepassing daarvan ingevolge Brexit.

Dag 2-18 februari 2020

1. Douanemaatregelen en handelspolitieke (niet-fiscale) maatregelen

Spreker:

Philippe Heeren (advocaat, Reed Smith en docent 'douane en internationale handel', Universiteit Tilburg)-(9.15u-12.15u)

Vakomschrijving

In dit onderdeel wordt meer specifiek ingegaan op de fiscale en niet-fiscale maatregelen van het douanerecht in de Europese Unie. Welke rechten worden er geheven zoals rechten bij invoer, anti-dumpingrechten, compenserende rechten. Voorts wordt ook ingegaan op het stelsel van tariefschorsingen, tariefcontingenten, tariefplafonds, vrijstellingen, terugkerende goederen, preferentiële stelsels en niet-tarifaire maatregelen zoals bijvoorbeeld 'Dual Use goederen' (goederen voor tweërlei gebruik). Er wordt een praktisch overzicht gegeven van de diverse heffingen en vrijstellingen, afgewisseld met voorbeelden uit de praktijk.

2. Douanetarief

Spreker:

Kristof Verbist-(13.45-16.45u)

Vakomschrijving

De goederencode of de zgn. tariefhoofding is in principe de kapstok in de internationale handel. Het bepaalt welke rechten er van toepassing zijn, andere tarifaire maatregelen alsook niettarifaire maatregelen zoals de nood aan invoerlicenties. In dit onderdeel wordt ingegaan op de opbouw (internationaal en regionaal) van het tarief, welke beschermingsmaatregelen er zijn voor bedrijven en vooral welke problemen kunnen rijzen. Aan de hand van concrete voorbeelden zullen de classificatieregels worden toegelicht, alsook waar er verschillende interpretaties mogelijk zullen zijn.

Dag 3-20 februari 2020

1. Oorsprong van goederen

Spreker :

Josse Verbeken (adviseur FOD. Financiën – AAD&A)-(9.15u-12.15u)

Vakomschrijving

De oorsprong van een goed kan worden vergeleken met de nationaliteit ervan. Onderscheid wordt gemaakt tussen de preferentiële (tarifaire handelspolitiek) en de niet-preferentiële oorsprong (economisch aspect). Voor het bepalen van de oorsprong gelden welbepaalde regels zoals de toereikende verwerking en cumulatie. Deze bepalingen zullen worden toegelicht aan de hand van praktische voorbeelden. Tevens zal een overzicht worden gegeven van de belangrijkste bewijzen van oorsprong alsmede van de mogelijke vereenvoudigingen.

2. Douanewaarde van goederen

Spreker:

Diederik Bogaerts (director KPMG Tax Advisors - Global Trade & Customs Practice)-(13.45u-16.45u)

Vakomschrijving

Het vaststellen van de douanewaarde van goederen is van belang bij het bepalen van de invoerrechten en het toepassen van niet-tarifaire maatregelen. Deze algemene opleiding verschaft een inzicht hoe de douanewaarde op een correcte manier dient bepaald te worden. Daarbij wordt ook kort ingegaan op de incoterms.

Dag 4-21 februari 2020

1. Binnenbrengen van goederen en tijdelijke opslag

Spreker:

Jan Van Wesemael (senior advisor Alfaport-Voka - Customs & Compliance)-(9.15u-12.15u)

Vakomschrijving

Bij het binnenbrengen van goederen in de Europese Unie dient rekening te worden gehouden met een aantal verplichtingen, onder meer inzake safety en security. Dit proces bestaat uit verschillende fasen en is vooral van belang in zee- en luchthavens als eerste plaats waar niet-Uniegoederen de EU worden binnengebracht.

2. Douaneregelingen

Spreker:

Werner Rens (adviseur-generaal FOD. Financiën – AAD&A)-(13.45u-16.45u)

Vakomschrijving

Niet-uniegoederen die de EU binnenkomen, moeten binnen de 90 dagen onder een douaneregeling worden geplaatst of worden wederuitgevoerd. In dit onderdeel komen de vragen aan bod: wat zijn deze douaneregelingen en wat zijn hun gevolgen of waarvoor zijn zij bedoeld?

Dag 5-9 maart 2020

1. Douaneschuld en invorderingen

Spreker :

Alexander Baert (advocaat Deloitte Legal)-(9.15u-12.15u)

Vakomschrijving

Het ontstaan en invorderen van een douaneschuld zijn geen evidente concepten. Het is voorwerp van een complexe regelgeving die aanleiding geeft tot veel geschillen. In dit onderdeel worden alle beginselen en principes omtrent de douaneschuld uitgediept.

2. Douaneaangiften

Spreker :

Willem Dewint (attaché FOD Financiën-AAD&A)-(13.45u-16.45u)

Vakomschrijving

Plaatsing van goederen onder een douaneregeling gebeurt met een douaneaangifte en hiermee maakt de aangever het voor de douane duidelijk wat hij of zij met de goederen wil doen. Er volgt bij de douane een risicoanalyse en mogelijk een verificatie die de juistheid van de gegevens van de aangifte controleert. Pas daarna kunnen de goederen worden vrijgegeven. Dit alles wordt bondig besproken in de eerste helft van de uiteenzetting om in de tweede helft in te gaan op de voordelen van en de criteria voor de vergunning Authorized Economic Operator (AEO).

Dag 6-10 maart 2020

1. Accijnzen: algemeen

Spreker :

Dirk Aerts (belastingconsulent)-(9.15u-12.15u)

Vakomschrijving

Welke goederen zijn onderworpen aan accijnzen? Wanneer wordt accijns verschuldigd en door wie? Wat zijn de regels inzake productie en verzending van accijnsgoederen? Welke vrijstellingen zijn voorzien? Hoe en wanneer moeten de accijnzen worden betaald? Welke sancties kunnen worden toegepast? Deze algemene beginselen zullen in dit onderdeel worden besproken.

2. Accijnzen: sectoraal / productgroep

Spreker :

Tom Poelman (adviseur-teamchef AAD&A)-(13.45u-16.45u)

Vakomschrijving

De accijnswetgeving van de diverse communautaire en nationale accijnsgoederen wordt besproken. Er wordt verduidelijkt welke goederen behoren tot de groep alcohol, energieproducten en gefabriceerde tabak, en wat de verschillende accijnsgroepen van koffie en alcoholvrije dranken zijn. Aansluitend op de accijnsbewegingen die als een rode draad door de accijnswetgeving lopen, wordt in dit onderdeel ook de specifieke wetgeving per goed besproken.

Dag 7-12 maart 2020

1. BTW-regeling bij in- en uitvoer

Spreker :

-Bart Peeters (hoofddocent UAntwerpen, UGent en ULiège)-(9.15u-12.15u)

-Claire De Lepeleire (director PWC, ITX)-(9.15-12.15u)

Vakomschrijving

In dit onderdeel zal dieper worden ingegaan op de complexe BTW-regelgeving rond invoer, doorvoer (transit) en uitvoer van goederen. In het bijzonder zal worden stil gestaan bij o.m. de belastbare handelingen, het bepalen van de maatstaf van heffing, de plaats van de belastingheffing, de mogelijke vrijstellingen en vereenvoudigingen, bijzondere regelingen (bv. de opslag in het BTW-entrepot na de invoer), het begrip geadresseerde, de voldoening van de BTW bij de invoer,... Daarbij zal steeds de link worden gemaakt naar de douaneregeling.

2. Onderzoeksbevoegdheden AAD&A en bewijsmiddelen

Spreker:

Erik Gevers (advocaat Antaxius Advocaten)-(13.45u-16.45u)

Vakomschrijving

Dit onderdeel omvat een oriënterende kennismaking met de zeer uiteenlopende en uitgebreide onderzoeksbevoegdheden van de AAD&A, zoals de verificatie, visitatie en verzegeling van goederen, de inbeslagneming van goederen, de visitatie van vervoermiddelen, bedrijfslokalen en privéwoningen, de inbeslagneming van vervoermiddelen, de lijfsvisite, de voorlopige aanhouding van personen, de controle van documenten of correspondentie (al dan niet op elektronische dragers), de boekhoudkundige controle, het verzoek tot het mondeling of schriftelijk verstrekken van inlichtingen, het verhoor van personen, ... Verder wordt ook nog aandacht besteed aan het essentieel strafrechtelijk karakter van het onderzoek inzake douane en accijnzen. Ook de toegelaten bewijsmiddelen inzake douane en accijnzen worden belicht, met bijzondere aandacht voor het proces-verbaal.

Dag 8-13 maart 2020

1. Administratief bezwaar, transactie en geschillenregeling

Spreker :

Luc Van De Velde-Poelman (adviseur-generaal FOD. Financiën – AAD&A)-(9.15u-12.15u)

Vakomschrijving

Overtredingen op de douane- en accijnswetgeving worden voor de correctionele rechtbank gebracht. Er bestaat echter de mogelijkheid om minnelijke schikkingen te treffen. De administratie kan ook negatieve beslissingen buiten het strafrecht nemen. Daartegen staat een administratief beroep open. In dit onderdeel wordt aandacht besteed aan de geschillenregeling en hoe formele en informele bezwaren mogelijk zijn.

2. Elementen van douanestrafrecht

Spreker :

Prof. Eric Van Dooren (raadsheer Hof van Cassatie en hoofddocent UAntwerpen)-(13.45u-16.45u)

Vakomschrijving

Naar rechtshandhaving van de douane- en accijnswetgeving is het Belgisch douanestrafrecht van fundamenteel belang. Bij de bespreking wordt een initiërend overzicht gegeven van de essentiële eigenheden van de betreffende wetgeving en praktijken (bv. inzake strafbaarstellingen, strafrechtelijke aansprakelijkheid, straffen, vervolgingsbevoegdheid)

Examendag: 4 juni 2020

Inhaalexamen: 11 juni 2020.

Afsluitende havenuitstap/plechtige proclamatie: 16 september 2020

1.2. Specialisatiemodules

Deelnemers die het algemeen programma met succes hebben gevolgd kunnen inschrijven in verschillende specialisatiemodules die in verschillende fases worden uitgerold en telkens in het Engels gegeven zullen worden. Bij het uitwerken van de specialisatiemodules wordt eveneens rekening gehouden met het EU Customs Competence Framework. In 2020 werden diverse specialisatiemodules uitgerold die hierna kort zullen worden besproken.

1.2.1. Advanced Module: 'Import'

27, 28, 30 and 31 January 2020

Every import is preceded by an export from another territory. In this advanced module, participants will gain insights in the barriers upon export and will learn to understand the importance of compliance with all formalities and controls, which have grown in complexity. The sessions relate to the formalities on import (for its tax implication, as well as prohibitions and restrictions). Both theory and practice are covered in this interactive module, allowing participants to implement their learnings after successful completion of the program.

Programme:

Day 1-27 January 2020- LEGAL ASPECTS AND GOODS FLOW

1. Entry procedures and arrival notification in EU perspective (9.30 a.m. – 12.30 p.m.)

Speaker:

Steve Mees, attaché, FOD Financiën – AAD&A

Advance cargo information about consignments entering the EU determine anticipate on risk analysis priorities. Lodging this information at the first customs office of entry into the EU demand formalities and compliancy procedures by the carrier of the goods, by the importer-consignee or a representative. This module will look into detail on the step by step procedure, the responsibilities and the evolutions related to the entry into the customs territory.

2. Free circulation and exemption of import duties (13.30 p.m.-16.30 p.m.)

Speaker:

Philippe Heeren, advocaat, Reed Smith

Collection of import duties and other charges where goods are liable, belong to the fiscal obligations of customs authorities. A common customs tariff duty is applicable to goods imported into the European Union. If applicable, duty relief can be applied. Depending on the commercial policy measures, the application of relief and any other formalities are laid down in respect of the legal procedures that are linked with the importation of such goods (such as pre-authorization, certificates, etc.).

Day 2-28 January 2020 - ENTRY OF GOODS AND ACCESS TO THE INTERNAL MARKET

1. Trade defence rules and instruments (9.30 a.m.-12.30 p.m.)

Speaker:

Alexander Baert, advocaat, Deloitte

Trade defence instruments – applied in compliance with European Union law and the rules of the World Trade Organization – play an important role in achieving open and fair international trade and in defending European production against trade distortions such as subsidization or dumping by trade partners.

2. Customs requirements and the rules on food and hygiene standards (13.30 p.m.-16.30 p.m.)

Speaker:

Steve Mees, attaché, FOD Financiën - AAD&A

Competent authorities and food businesses in the Member States and in third countries aim to give guidance on certain key questions with regard to the implementation of the food hygiene import requirements and on related subjects. The topic will be enriched with the procedures and formalities upon import, from customs and food standards perspective.

Day 3-30 January 2020 - CUSTOMS DECLARATIONS AND IMPORT- RELATED CUSTOMS PROCEDURES

1. Customs declarations and control (9.30 a.m.-12.30 p.m.)

Speaker:

Steve Mees, attaché, FOD Financiën – AAD&A

A customs declaration is an official document that lists and gives details of goods that are being imported or exported. In legal terms, a customs declaration is the act whereby a person indicates the wish to place goods under a given customs procedure. Types of declarations are related to trade flow. Elements as presentation of goods and responsibility, control, rectification and annulation of the import declaration are essential elements for this module.

2. Authorization-related clearance and simplifications (13.30 p.m.-16.30 p.m.)

Speaker:

Nick Vandabeele, Manager - Global Trade Advisory, Deloitte

The placement of goods under a customs procedure is linked with a customs declaration. Apart from the classic declaration process, this module wants to focus on simplifications that will have a positive impact on the day-to-day operational flow in relation with trade volume. These simplifications are depending on authorizations and additional compliance measures. In particular, we will discuss the Entry into the records, centralized clearance, as well as specific storage procedures. Finally, we will discuss the policies on repayment and remission of an amount of import duty.

Day 4-31 January 2020 - TARIFF POLICY AND THE CURRENT INTERNATIONAL TRADE ENVIRONMENT

1. EU Tariff policy and the current international trade environment (9.30 a.m.-12.30 p.m.)

Speaker:

Steve Mees, attaché, FOD Financiën - AAD&A

Since the completion of the internal market, goods can circulate freely within the EU customs union. A common tariff applies to the import of goods across the external borders of the EU. The rates depend on the economic sensitivity of products. Within the current international trade environment, depending on aspects, such as origin and volume, the tariffs are subject of volatility. This module will bring a clear overview of the Commission's approach in tariff policy and its impact.

Exam: 7 February 2020

1.2.2. Advanced Module: 'Export'

25, 26 and 28 May 2020

Every import is preceded by an export from another territory. In this advanced module, participants will gain insights in the barriers upon export and will learn to understand the importance of compliance with all formalities and controls – which have grown in importance in recent years. The sessions relate to the formalities upon export (and the tax implications linked thereto), sanctions, and export controls. Both theory and practice are covered in this interactive module, allowing participants to implement their learnings after successful completion of the programme.

The module will be supervised by Philippe Heeren - Attorney for Reed Smith and Lecturer on Customs and International Trade at Tilburg University.

Programme

DAY 1 – 25 May 2020

Export and exit out of the customs territory of the Union: general principles and formalities: 9.30 a.m.-12.30 p.m.

Speakers:

Daan De Vlieger (Director, Deloitte) and Nick Vandenabeele (Manager, Deloitte)

This session will focus on the formalities at export and exit. After looking into the customs declaration process on export and exit, the treatment of export in the case of special procedures (such as outward processing, transit, end use, storage), simplifications (EiDR, simplified declaration procedure), and re-export will be discussed. Specifics like the importance of the definition of 'exporter', the export of waste, and the special treatment of ship supplies will be highlighted. Also, VAT and excise in relation to export will be discussed in detail.

10 a.m.– 10.50 a.m.: introduction to export, export procedure and the export declaration

10.50 a.m. – 11 a.m.: break

11 a.m. – 11.50 a.m.: export data elements and export value

11.50 a.m. – 12 p.m.: break

12.p.m. – 12.50 p.m.: export and vat, the export invoice and origin and classification for export

12.50 p.m. – 13 p.m.: Q&A

DAY 1 – 25 May 2020

Enforcement of export compliance: 13.30 p.m.-16.30 p.m.

Speaker:

Alexander Baert (Lawyer, Deloitte Legal)

Non-compliance with rules and regulations governing export out of the customs territory of the Union gives rise to disputes. In this session, all the knowledge gathered in the previous sessions will be employed to understand the true impact of compliance upon export. With real-life examples, the participants will gain an understanding of the importance of evidence gathering (e.g. proof of origin, alternative proof for transit clearance, proof for VAT purposes).

DAY 2 – 26 May 2020

General principles of export controls and sanctions

Speakers:

Bert Gevers, Lawyer, Loyens & Loeff

Susan Kovarovics, lawyer at Bryan Cave Leighton Paisner

Megan Barnhill, lawyer at Bryan Cave Leighton Paisner

Gerard Kreijen, lawyer at Loyens & Loeff

In this session, the general principles of export controls and sanctions will be set out. After being introduced in the regulatory framework at an international level, the participants will learn more about the EU regulatory framework governing dual-use trade controls, other trade controls upon export, and sanctions. Next to the traditional regulations governing export controls and sanctions, also new regulations such the restrictive measures against cyber-attacks will be touched upon. A comparison with the systematics of export control regimes in other jurisdictions, most notably in the U.S., will be provided.

10 a.m. - 10.50 a.m.: Introduction to EU Export Controls and Trade Sanctions

10.50 a.m. - 11.15 a.m.: Q&A + Break

11.15 a.m. - 12 p.m.: Introduction to EU Export Controls and Trade Sanctions: Benelux focus

12 p.m. - 12.30 p.m.: Q&A + Break

12.30 p.m. - 13 p.m.: Enforcement – Best practices

13 p.m.-14.30 p.m. Break

14.30 p.m. - 15.30 p.m.: Overview of US Export Controls and Trade Sanctions

15.30 p.m. - 15.45 p.m.: Q&A + Break

15.45 p.m. - 16.15 p.m.: Key US Enforcement Cases

16.15 p.m. - 16.30 p.m.: Why US Export Controls and Trade Sanctions Matter for Compliance in Europe

16.30 p.m. - 16.45 p.m.: Q&A + Break

16.45 p.m. - 17.00 p.m.: Joint Case Studies US & EU

DAY 3 – 28 May 2020: Enforcement of export controls and sanctions: 9.30 a.m.-12.30 p.m.

Speakers:

Michaël Peeters (Flemish Government, Head of the Strategic Goods Control Unit) and Eva Lakova (Manager, Deloitte)

The enforcement of export controls is largely a regional competence in Belgium. The participants will get to know the legal framework surrounding this enforcement and the application process for authorizations to export. This session will also provide insights from a corporate compliance perspective, through an analysis of best practices of internal compliance programmes.

9.30 a.m - 10 a.m. : Introduction and Quiz: what do we know about export controls?

10 a.m. - 11 a.m.: Export controls foundations (+ break)

11 a.m. - 11.20 a.m.: Regulations in practice and the roles on the authorities (+ break)

11.30 a.m. - 12 p.m. Practical cases: what can go wrong?

12 p.m. - 12.30 p.m.: Internal Compliance Program: the rol of the industry

Exam: 18 June 2020

1.2.3. Advanced Module 'Customs Taxable Elements'

22, 23, 24, 25 and 26 June 2020

To be able to calculate the customs duties to be paid when trading goods, three factors have to be taken into consideration: the value of the goods, the customs tariff to be applied and the origin of the goods. The purpose of this program is to explore these three areas. The module will be supervised by Mr. Patricio Diaz Gavier, lawyer, specialized in customs matters.

Programme:

DAY 1: 22 June 2020 -Valuation

Customs valuation: 9.30 a.m. - 12.30 p.m. and 13.30 p.m. - 15.30 p.m.

Speaker:

Luximan Babajee - Technical Officer, World Customs Organization

The WTO Valuation Agreement provides the rules for valuing imported goods for the purpose of levying ad-valorem duties of Customs including the operational and infrastructure requirements necessary for its implementation. This course will take you through key aspects of the Agreement and its central issues for Customs and business in global trade covering the trends and ongoing issues being discussed at international level.

The interplay between customs valuation and transfer pricing: 15.30 p.m. - 16.30 p.m.

Speaker:

Martijn Schippers - Researcher and Teacher, Erasmus School of Law / Tax Lawyer, EY

Transaction values based on intercompany sales may not be influenced by the relationship of these related companies for customs valuation purposes. In today's globalized economy approximately 60-70% of all transaction values are based on intercompany sales. As a result an increasing number of companies should (be able to) prove to customs that their transaction values have not been influenced. In practice, and supported by the WCO's Guide to Customs Valuation and Transfer pricing, transfer pricing documentation is used for this purpose. Since legal provisions and guidance is, however, lacking in EU customs law, it is questionable to what extent transfer pricing documentation may in fact be used as means to demonstrate that the transaction values has not been influenced. Also the way transfer pricing adjustments should be dealt with for determining the (final) customs value has not been outlined in EU customs law. Against that background, during this session the 'interplay' between customs valuation and transfer pricing will be discussed, thereby taking into account recent EU developments such as the ECJ's decision in the Hamamatsu case (C-529/16), and broader international developments and trends.

DAY 2: 23 June 2020 – Tariff

Tariff classification in WCO context: 9.30 a.m. - 12.30 p.m.

Speakers:

Yara Novis - Technical Officer, World Customs Organization

Gael Grooby - Deputy Director, World Customs Organization

The Harmonized System is the underlying foundation of knowledge of trade in goods. By providing a categorisation of goods crossing the border, it enables informed action at multiple governmental levels from Customs controls at the border to international trade negotiations. For the trade and industry sectors, it not only enables calculation of vital components of costing, it provides the data on trade that allows strategic planning and decision making on markets. This topic looks at how this vital tool works and achieves these outcomes.

Tariff classification, BTI and exercises: 13.30 p.m. - 15.30 p.m.

Speaker:

Brigitte Vandebussche - Advisor-General, Belgian Customs Authority, Departement Legislation, Head of the Tariff Service.

Importers need to self-assess the correct tariff classification of goods they import. The rate that must be paid and any related requirements, such as certificates, authorizations etc. depends on this classification. There are two options to obtain this information: Tarbel or the Binding Tariff Information system (BTI). Tarbel is a new intuitive application created by the Tariff Service which offers all necessary information to classify goods. The BTI-system is a system designed to provide traders with legal certainty with regard to the tariff classification of goods. In that way BTI allows traders to better assess the economic viability of a particular transaction prior to undertaking it.

How do classification decisions and rulings come to life: 15.30 p.m. - 16.30 p.m.

Speaker:

Bert Gielen - Attaché, Belgian Customs Authority, Departement Legislation, Head of the Tariff Service.

In our world international trade is changing fast. New technologies and products are entering the market constantly. How do we classify these new products and justify these decisions? This will be looked at on two levels: European and global. The different operational committees and other project groups will be explained, as well as their purpose, responsibilities and impact on international trade. In the end, the road to a classification decision or ruling will be clear.

DAY 3: 24 June 2020 - Origin

Origin in WCO context: 9.30 a.m. - 12.30 p.m.

Speaker:

Mette Werdelin Azzam - Senior Technical Officer, World Customs Organization

Rules of origin have become a prominent feature of today's trading system, particularly in the context of the various preferential trade agreements being negotiated around the world. With the proliferation of regional trade agreements, understanding and applying the rules of origin, which ensure that the desired economic and trade objectives are achieved, continue to pose challenges to Customs and Trade interests. This course will take you through key aspects of rules of origin in order to enhance the understanding and application of free trade agreements and get the maximum benefit possible from the regional economic integration.

Non-preferential and preferential origin: case studies: 13.30 p.m. - 16.30 p.m.

Speakers:

Diederik Bogaerts - Director Global Trade & Customs Practice, KPMG Tax Advisers

Valère Vangeel - Honorary general counselor FPS Economy, Senior Advisor EIAS (European Institute for Asian Studies)

Non-preferential and preferential origin rules are both complex and diverse. But how to apply the origin rules in a correct fashion in order to be compliant? Based upon case studies, the participant shall gain a deeper insight in these rules in order to have a better understanding of possible pitfalls and opportunities.

DAY 4: 25 June 2020 - Valuation

Customs valuation in the UCC: 9.30 a.m. - 12.30 p.m. and 13.30 p.m. - 16.30 p.m.

Speaker:

Santiago Ibañez Marsilla - Tax Law Professor, Universidad de Valencia Director Jean Monnet Chair "EU Customs law"

This session will offer an analysis of the rules that guide the determination of the value of the goods that is taken as basis for the calculation of the amount of customs duties and also for the calculation of the amount of VAT on imports. These rules, which are set internationally in a WTO's Agreement and incorporated into EU law by the UCC and UCCIR, provide a complex system of alternative valuation methods. Beyond the exam of the legal intricacies and the difficulties of each of those methods, the session will also provide a general insight into the aim and technical fundamentals of customs valuation rules to confront day-to-day practical problems.

DAY 5: 26 June 2020 -Tariff and Origin

Antidumping duties, countervailing duties, OLAF investigations: 9.30 a.m. - 12.30 p.m.

Speaker:

Yves Melin - Partner, Reed Smith LLP

The EU's trade remedies: Review of the EU's trade defense measures (anti-dumping, anti-subsidy, safeguards). Presentation of the various concepts (dumping, injury, specific subsidies, etc.), the

investigative process, the legal recourses available, and enforcement trends. Review of the more recent rebalancing duties (retaliation duties imposed for the first time against the U.S. in 2018).

Preferential and non-preferential origin and EU litigation: 13.30 p.m. - 16.30 p.m.

Speaker:

Yves Melin - Partner, Reed Smith LLP

Non-preferential origin: relevance for operators (trade defense measures, quotas), rules for the acquisition of origin (binding and non-binding list rules, last substantial transformation and economic justification).

Preferential origin: Review of the main methods for the acquisition of preferential origin (CTH, value added), the demonstration of origin (FTA, GSP, customs union).

Review of enforcement trends (role of OLAF, the Commission's DG Taxud, and customs authorities); risks for operators and how to mitigate those risks.

Exam: 3 July 2020

1.2.4. Advanced Module: 'Customs Environment'

28, 29 September and 1 October 2020

Global customs environment – The relation between administrations and business

What is customs all about and what are the objectives at stake for all actors involved within the supply chain? Customs legislation and decisions have significant impact on the business environment. This training module brings the whole of the sector in perspective, respecting all relevant stages of policy creation. The module will be concluded with a business game.

Programme:

Day 1: 28 September 2020

EU case law in customs affairs and its impact on the business: 9.30 a.m. - 12.30 p.m.

Speaker:

Patricio Diaz Gavier, Attorney-at-Law

The making of the European Union (and its customs union) is largely based on treaties and EU legislation, but also on the interpretation and the application of the law. European Court of Justice (ECJ) rulings do have an impact on the business environment, but also on customs administrations' future policies. This topic will look into the dynamics through a selection of case law.

Companies and its subsidiaries – the impact of a customs competence center: 13.30 pm – 16.30 p.m.

Speaker:

Annick de Vuyst, Customs & Compliance Manager at Becton Dickinson

From the business side, this topic will assess the impact of Customs on the supply chain. It will help to better understand the interaction between trade and customs, and how it potentially affects supply chain operations. Also, the topic will give a firsthand evaluation of the concept of the creation of a customs competence center.

Day 2: 29 September 2020

EU customs policy creation and its interactivity with business: 9.30 a.m. - 12.30 p.m.

Speaker:

Steve Mees, Attaché, FOD Financiën, Algemene Administratie Douane en Accijnzen

The European Customs Union is an important achievement of the EU integration process. The evolution of the Customs Union and its economic challenges are considerable. With the new customs legislation since 2016, both business community and public sector have been working on an environment and an atmosphere of trust and cooperation in which dedicated parties inform each other. The approach for this topic will be from an EU perspective, assessing the level of interaction that private sector stakeholders have in the field of policy.

Measurement of the Business Environment and Customs: 13.30 p.m. - 16.30 p.m.

Speakers:

William John Gain, Global Lead Trade Facilitation, Customs Reform & Border Management, World Bank

Alina Monica Antoci, Senior Private Sector Development Specialist at the World Bank

Measuring customs efficiency give an indication to better understand the global business drivers of trade and supply chain. Statistical indicators create different types of ranking that determine the evolution towards new policies. The impact of a negative indicator can encourage customs administrations on different approaches in order to improve its service, and to positively influence the index. From that perspective we will also tackle the issue of customs competition.

Day 3: 1 October 2020

Customs policy implementation from national perspective: 9.30 a.m. - 12.30 p.m.

Speaker:

Ira Tan, EU & Customs Affairs Senior Policy Advisor (Ministry of Finance of the Netherlands).

On a daily basis EU member states' customs administrations are triggered by the implementation of policies, based on legislation, guidelines and feedback from the European Commission. Additionally, other policy makers are influencing the policies of a customs administration in the field of control, compliance or supply chain. Annually, this topic will implement a rotation principle to have an insight from different member states.

What is next on the customs policy agenda? How should customs and trade look like in 2040: 13.30 p.m. - 16.30 p.m.

Speaker:

Steven Pope, Vice President, Head of Global Trade, Deutsche Post DHL Group

Corona has decided not do a business game reflecting on all aspects of the course material, with decision making and policy implementation. Instead we have decided to challenge our guest speaker with three questions: what is next on the policy agenda for customs affairs after the Brexit. Also, how will the customs environment look like in 2040? Future policy challenges are to be tackled in close cooperation between policy makers and business leaders. In that sense, how can policy creation foster solid economic growth?

Exam: 8 October 2020

1.2.5. Advanced Module: 'Excises'

19 and 20 October 2020

Evolved from a typical medieval tax, excises are probably the most cost-efficient taxes in terms of collection. The state revenue from excise duties amounts to several billions of euros. Nevertheless, only a limited number of operators is subject to the rules laid down in the excise legislation. This because excise duties are only levied on energy products, alcohol and alcoholic drinks, non-alcoholic drinks,

coffee and manufactured tobacco. In this module a more detailed focus will be given on the EMCS, e-commerce and the product categories energy products, alcohol and alcoholic products and non-alcoholic products and coffee.

Programme :

Day 1: 19 October 2020

EMCS: 9.30 a.m. - 12.30 p.m.

Speaker:

Tom Poelman, Adviseur-Teamchef Algemene Administratie der douane en accijnzen Operaties 1° lijn
The Excise Movement and Control System (EMCS) is a computerised system for monitoring the movement of excise goods under duty suspension in the EU. It is operational since 2011.

It records, in real-time, the movement of alcohol, tobacco and energy products for which excise duties still need to be paid.

More than 100 000 economic operators currently use the system, and it is a crucial tool for information exchange and cooperation between Member States.

The course focuses on the EMCS in full detail. The different functionalities and risk management of the EMCS will be explained. The lecturer will guide you through best practice for companies when using EMCS. He will stress the importance to include internal controls, a systematic follow up of e-ADs and client acceptance rules to reduce the risk of becoming a victim of malicious practices.

E-commerce: 13.30 - 14.50 p.m.

Speaker:

Dirk Aerts, Chief Consultancy Customs4trade N.V.

Setting up a webshop offering alcoholic and non-alcoholic drinks will lead to many questions in respect of excise formalities. During this topic an overview will be presented how to be compliant when selling excise products across borders to private individuals or companies that have no specific excise status. Both the situation from a Belgian webshop selling abroad as a foreign webshop offering excise products to Belgian customers will be treated.

Energy products: 15.00 - 16.30 p.m.

Speaker:

Dirk Aerts, Chief Consultancy Customs4trade N.V.

The excise legislation on energy products is very complex and still contains unclarities leading to a difference in treatment in the EU Member States. Just think of the treatment of additives, losses and possible exemptions.

Focus will be given on the products, the exemptions and particularities in respect of special treatments, supplies and the combination of customs, excise and VAT legislation to store and process mineral oils.

Day 2: 20 October 2020

Alcohol: 9.30-11.30 a.m.

Speaker:

Daan De Vlieger, Director Global Trade Advisory Deloitte

Trading in alcohol and alcoholic drinks are two different things. Ethylalcohol is an industrial product often used in industry, laboratories, hospitals and other industry sectors, whereas an alcoholic drink is a consumer product produced and commercialised by breweries, winemakers and wine merchants, and distilleries. During this course focus will be given on old and new products, possible exemptions as well as the necessary formalities in respect of production, storage, trade and exempted use.

Non-alcoholic drinks: 11.30 a.m. - 12.30 p.m.

Speaker:

Dirk Aerts, Chief Consultancy Customs4trade N.V.

Non-alcoholic drinks and coffee are in Belgium subject to excise duties and the contribution on packaging. Which beverages are envisaged? What are the applicable tariffs and who needs to pay the excises and packaging taxes? Are there any exemptions or reimbursements possible? How to organise a solid compliance? This topic will provide a complete overview of the applicable rules and pitfalls. on-alcoholic products and coffee.

Exam: 26 October 2020

1.2.6. Advanced Module: 'Customs Strategy in relation with International Trade'

23, 24, 26 and 27 November 2020

International trade is more volatile than ever. Brexit, trade disputes, covid-19, digitalization, external events and trends impact traditional trade patterns. A customs strategy matters, both at the level of the authorities and at the level of the economic operator. Defining such strategy requires insight in the EU customs policy environment and stakeholders. It also requires understanding of the current regulatory framework and technology tools relevant for a specific supply chain or product, and how to monitor future change.

Programme :

Day 1: 23 November 2020

Traditional aspects of customs strategy

Customs strategy in a transforming customs union: 9.30 a.m. - 12.30 p.m.

Speakers:

-Kristian Vanderwaeren, head of Belgian Customs

-Yves Melin, international trade and customs lawyer at Reed Smith law firm

The customs authorities need to make sure that together with EU revenues, the security and safety, health and prosperity of EU citizens and businesses is protected. Business, from their end, need to ensure that their goods are flowing seamlessly whilst managing duties and mitigating risks of non-compliance. There are lots of interests at stake. In this session, participants will be introduced to the strategy from the side of customs, and learn how a business can plug into this strategy. The participants will learn about the EU Commission's Customs Union Action Plan to create a future proof customs union, the strategic challenges of Belgian customs, and how a business can adjust to the new customs environment beyond the traditional tools.

Plugging into the customs environment: how to change the EU's tariff: 13.30 p.m. - 16.30 p.m.

Speakers:

-Michele Pastore, Senior public affairs manager at Huawei

-Diane Mievis, Senior trade manager at Samsung

Getting goods into and out of the customs territory of the union in a seamless way is key for today's business. But customs management goes beyond that. In this session, the participants will be introduced to the policy environment of the customs tariff. The interaction between the WCO harmonised system and the EU combined nomenclature will be discussed, as well as the role of trade associations in shaping the customs tariff.

Day 2: 24 November 2020

Responding to disruptive trends

Managing the impact of rapid changes on your trade function: 9.30 a.m. - 12.30 p.m.

Speakers:

Lionel Van Reet, head of the customs and international trade practice at PwC Belgium
Janne Hadrien, Baxter International

Brexit, rebalancing duties, new free trade agreements, the covid-19 emergency ... businesses have to show agility and resilience, and so does the customs and trade function. Is there a way to prepare for these kind of events? And if your business is not prepared, how to react in order to mitigate the impact on your business?

Addressing future challenges – anticipating change (part 1)

Sustainable supply chains: 13.30 p.m. - 16.30 p.m.

Speakers:

-Benjamin Katz, OECD Centre for Responsible Business Conduct
-Jan Robbroeckx, customs expert and conflict minerals manager at Umicore
-Jin Kim Woo, international trade lawyer at Reed Smith law firm
-Kate Ballantyne, Chevron

The EU Commission is developing some major policy changes that will disrupt the way business currently do their business. In this session, participants will be introduced to the impact of the EU Green Deal on trade. Sustainability requirements (deforestation, human rights, conflict minerals ...) and the carbon border adjustment mechanism have one thing in common: supply chain due diligence. In this session, we explore existing due diligence requirements that will serve as a blueprint for future measures.

Day 3: 26 November 2020

Addressing future challenges – anticipating change (part 2)

Product compliance and its enforcement: 9.30 a.m. - 12.30 p.m.

Speaker:

Wim Vandenberghe, EU regulatory lawyer at Reed Smith law firm

The safety and security of our citizens, but also the protection of legitimate trade, require compliance with product regulations. Non-compliant products should not enter the EU market. But what does that mean in practice? Who should make sure that imported goods are compliant? In this session, product compliance and the impact of the new EU surveillance and enforcement regulation will be discussed.

Managing trade through technology: 13.30 p.m. - 16.30 p.m.

Speakers:

-Daan De Vlioger, head of the Global Trade Advisory practice at Deloitte
-Emmanuelle Ganne, Senior Analyst at the World Trade Organisation
-Frederik Van Outryve, T-Mining

Managing customs data is less and less a manual process. In order to be in control of your customs function, one cannot operate without technology tools. Which tools can help a business in managing that responsibility? And which future technologies will become relevant for managing that customs-relevant data?

Day 4: 27 November 2020

Responding to border enforcement trends.

Enforcement trends and how to deal with these: 9.30 a.m. - 12.30 p.m.

Speaker: Irene Guardiola, international trade and customs lawyer at Guardiola Lawyers

Customs enforcement may disrupt a company's supply chain. What causes goods to be stopped? In this session, participants get familiar with the EU stakeholders (EPPO, OLAF) and gain an understanding of recent enforcements such as undervaluation upon import, antidumping claims and the entry of non-compliant products. The speakers will highlight regulatory (such as AML and know-your-customer) and contractual points of attention for a well-organised customs function.

Exam: 4 December 2020

2. Opleiding: 'Coderen voor juristen'

10, 11, 13 en 14 februari 2020

Deze vorming biedt een inleiding in de basis van coderen in Python. Deze programmeertaal werd gekozen omwille van de leesbaarheid en eenvoudige syntax. Bovendien is Python zeer populair en kent talrijke toepassingen. Gebruikers van Python zijn onder meer Netflix, YouTube en Robonaut 2 van het ISS. De deelnemers leren juridische beslissingsbomen coderen met Python. Voorts krijgen de deelnemers inzicht in de werking van voorspellende algoritmes en smart contracts.

Programma :

Maandag 10 februari 2020 (9u-12u)

Les 1: Inleiding en basisbeginselen coderen (Python) – maandag 10 februari 2020 (9u-12u)

Omschrijving: In deze les worden de basisbeginselen van Python toegelicht. Op basis van eenvoudige oefeningen leren de deelnemers zelfstandig korte programma's in Python coderen.

Doel: Na deze les begrijpen de aanwezigen de basisbeginselen van coderen.

Docenten: Prof. dr. Toon Calders (Universiteit Antwerpen, Faculteit Wetenschappen, Departement Informatica) en Prof. dr. Anne Van de Vijver (Universiteit Antwerpen, Faculteit Rechten)

Dinsdag 11 februari 2020 (9u-12u)

Les 2: Beslissingsbomen en juristen – dinsdag 11 februari 2020 (9u-12u)

Omschrijving: Juristen gebruiken dagelijks bewust en onbewust beslissingsbomen om tot een bepaalde uitkomst te komen. In deze les leren de deelnemers om een dergelijke beslissingsboom te coderen in Python.

Doel: Na deze les begrijpen juristen hoe het recht ook te vatten is in code.

Docenten: Prof. dr. Toon Calders (Universiteit Antwerpen, Faculteit Wetenschappen, Departement Informatica) en Prof. dr. Anne Van de Vijver (Universiteit Antwerpen, Faculteit Rechten).

Donderdag 13 februari 2020 (9u-12u)

Les 3: Voorspellende algoritmes – donderdag 13 februari 2020 (9u-12u)

Omschrijving: In deze les wordt de sprong gemaakt van beslissingsbomen van juristen naar de computerwetenschappen. Er wordt dieper ingegaan op hoe de computer beslissingen neemt of voorspellingen doet. Verder bouwend op dit inzicht wordt uitgelegd hoe algoritmes kunnen worden gebruikt om gerechtelijke uitspraken te voorspellen.

Doel: Na deze les hebben de deelnemers een verdergaand begrip van voorspellende algoritmes.

Docenten: Prof. dr. Toon Calders (Universiteit Antwerpen, Faculteit Wetenschappen, Departement Informatica) en Thomas Aertgeerts (Legal Innovation and Technology lawyer, KLaw).

Vrijdag 14 februari 2020 (9u-16u)

Les 4: Smart Contracts: juridische analyse – vrijdag 14 februari 2020 (9u-12u)

Omschrijving: Tijdens dit college worden smart contracts juridisch geanalyseerd. Wat is een smart contract? Wat is de juridische waarde van een smart contract? Welke juridische complicaties doen zich voor bij het gebruik van smart contracts?

Doel: Na dit college begrijpen de deelnemers wat een smart contract is en welke garanties dit kan bieden.

Docenten: Thomas Aertgeerts (Legal Innovation and Technology lawyer, KLaw), Tim Fransen (Senior Counsel, KLaw) en Prof. dr. Anne Van de Vijver (Universiteit Antwerpen, Faculteit Rechten).

Les 5: Smart Contracts: technische analyse – vrijdag 14 februari 2020 (13u-16u)

Omschrijving: Tijdens dit college wordt dieper ingegaan op de technische aspecten van een smart contract. De deelnemers leren de basisprincipes van het coderen van een smart contract, in de praktijk omzetten.

Doel: Na deze les hebben de deelnemers een verdergaand begrip van de werking van smart contracts.

Docenten: Prof. dr. Toon Calders (Universiteit Antwerpen, Faculteit Wetenschappen, Departement Informatica) en Thomas Aertgeerts (Legal Innovation and Technology lawyer, KLaw).

3. Webinar DigiTax/Digi4Fed: 'Big data and artificial intelligence: the challenges for (tax) authorities

This webinar took place on November 27, 2020 - 2 to 3 pm

Moderator: Prof. Dr. Sylvie De Raedt (DigiTax)

Programme:

Topic: During the webinar, experts from the Belspo funded DIGI4FED project and the Centre of Excellence DigiTax discussed the operational, ethical, legal and behavioral challenges imposed by big data and artificial intelligence on (tax) authorities.

Target audience: Tax and other officials, policy-makers, and practitioners interested in the use of algorithms and AI technology in taxation

List of speakers:

- "Quality standards for a legal framework based on a balancing between efficiency and privacy in the context of the use of artificial intelligence by tax administrations". Prof. dr. Anne Van de Vijver (DigiTax)
- "The need for a human in the loop and for explainable AI - legal perspectives". Thomas Tombal (DIGI4FED-UNamur CRIDS)
- "The legitimacy and limits of tax audits on big data in the light of the prohibition of fishing expeditions". Liesa Keunen (DigiTax)
- "A trust-based approach: investigating how the use of big data and AI can affect trust in and within governments". Dr. Bjorn Kleizen (DIGI4FED-UAntwerpen)
- "The need for explainable and fair AI in (tax) fraud detection: the perspective of data scientists" Prof. dr. Toon Calders (DigiTax).
- "Human Controllers and Data Scientists - The need for alignment in Fraud Analytics". Dr. Anthony Simonofski (DIGI4FED-UNamur Precise)

4. Workshop on 'Digital Taxation, Sustainable Investments and Green Economy'

3 December 2020

DigiTax heeft de workshop 'Digital Taxation, Sustainable Investments and Green Economy' georganiseerd met als doel om DigiTax onderzoekers samen te brengen met onderzoekers uit andere disciplines (politieke economie, sociologie, web technology, ...) om te brainstormen rond nieuwe onderzoeksvoorstellen en om partners samen te brengen om te zien hoe er eventueel naar de toekomst kan worden samengewerkt rond nieuwe onderzoeksvoorstellen. Deze workshop vond plaats op 3 december 2020 onder leiding van Tarcisio Magalhaes. Het betreft een workshop op uitnodiging en is dus niet bedoeld voor het grote publiek. Er waren 10 deelnemers. Dat is net goed genoeg voor interactie en om goed te kunnen discussiëren rond de voorliggende thema's.