

## **Informative notes**

### **towards tariff quotas provided in the DCFTA context between Moldova and EU**

1. As DCFTA came into force, starting with 1 September 2014, the import of certain fruits and vegetables was liberalized. Thus, the fruits and vegetables as apples, plums, grapes and tomatoes have access on the European market scheme “duty-free” namely, without paying any taxes.
2. Tariff quotas available yearly in the context of DCFTA are:

40.000 T (apples), 10.000 T (grapes), 10.000 T (plums), 2.000 T (tomatoes), 220 T (garlic) and 500 T (grape juice).

These tariff quotas are available from 1 September 2014 till 31 December 2014 and the same volume of tariff quotas will be available starting with 1 January 2015.

### **Clearance customs procedures for the import involving tariff quotas (TRQs)**

1. The import of this products in a preferential regime (without paying taxes), in TRQs, takes place strictly in accordance with the EU customs clearance procedures. The rules of European customs clearance procedures are applied to all imports from any third country, without exceptions.
2. The import free of taxes is governed by EU Customs Code (2913/92) and the Commission Regulation (2454/93), especially, with references at 308a, 308b, 308c and 248 articles.
3. Legislation on EU customs clearance provides that every new opened tariff quota, which has not existed during the last two years, it's considered to be “critic”. This statute requires that the declarant (usually, the importer) must provide a guarantee of payment for the EU clearance customs authorities, this representing a form of insurance for customs bond, which can be paid in case if the volume of duty-free quota is not assigned after import or is depleted.
4. Verification of the declaration occurs within less than a week (on average - 2 working days) directly through the European Commission services.
5. In the context of verification there are 2 possible options:

- The requested quota is not assigned or exceeds the level established of the tariff quota provided for exemption of import taxes, with other words – is confirmed his critic statute. In this case, The Customs Service has the right to collect the customs obligation by warranty (in case if the taxes are not paid in time).
  - The requested quota is assigned or can be granted within the limits established of TRQs, therefore, the quota is no longer considered as critic. The warranty release is made within a few days from the beginning of the import process. The warranty release is possible only after quota allocation was being checked.
6. In practice, usually, the goods are not retained and are released into free circulation without any delays and without waiting for response sent by European Commission services, about the allocation of tariff quota.

#### **Who is the person who must provide warranty?**

7. According to article 189 (1) and the article 201 (3) from the EU Customs Code, the warranty is provided by the liable person or may be responsible for the customs obligation. This person is the declarant (or his agent) of goods proposed for import, which is requesting from the EU Customs Service the permit on the EU market. In practice, in most cases, this is the importer from EU or his agent.

#### **Which amount must contain the warranty?**

8. The provided guarantee amount must correspond exactly with the taxes which would be paid out if the exemption would not be applied or, if the exact amount is not known, the warranty will contain the maximum amount that will be taken if the taxes will be applied. This is reviewed in the article 192 (1) in EU Customs Code. In accordance with Article 248 from Commission Regulation, the amount requested for warranty must correspond with the amount of fees which had been calculated in case if the importer was not exempt from taxes.
9. For the four products coming from Republic of Moldova, this amount would be equal to the imported product volume multiplied with the applied specific taxes.

#### **Legal references**

[EU Customs Code \(2913/92\)](#)

[EU Regulation nr. 2454/93](#)