



Customs & Trade

Impact of new US Tariffs on Global and Italian Export in 2025

The past month has seen the inauguration of the newly elected President of the United States Donald Trump, who has renewed the protectionist stance already adopted during his first term, threatening the imposition of new tariffs on European imports, ranging from 10 to 20%, and Chinese imports, up to 100%.

Estimates predict a significant impact on Italian exports, with a reduction of up to 16%, particularly affecting the fashion and mechanics sectors. China, on the other hand, may opt for a devaluation of its currency in order to mitigate losses.

In the meantime, Italy is striving to diversify its exports by increasing trade with emerging destination markets such as the United Arab Emirates, Turkey, South Korea and Vietnam.

On the regulatory front, the new Customs Code promises greater agility and efficiency in foreign trade operations, while discussions remain open regarding the new penalties imposed on forwarding agents.



New registration requirements for the importation of headless screws

Since January 31, 2025, imports of headless screws from the People's Republic of China, classified under codes NC 73181542 and 73181548, must be registered to allow for the retroactive application of antidumping duties. This is stated by EU Implementing Regulation No. 2025/141, published on January 30, 2025.

The registration enables the collection of retroactive duties starting from January 31, 2025, while those prior to this date will no longer be recoverable, as repeatedly reiterated by the European Court of Justice.

The possible future duties will depend on the findings of the investigation initiated on October 17, 2024. According to the data presented in the complaint requesting the enquiry, dumping margins may range from 100% to 150%, while injury elimination levels could vary from 150% to 214% for the product in question during 2020-2023.

While it is not possible to estimate the exact future duties at this stage, importers should be aware of the potential risks and consider including protective clauses in their contracts to avoid the economic burden of retroactive measures, as the registration is liable to lead to a significant charge months later.



Case law / Enforcement

Customs value rectification and the importance of the right to be heard

In the event of a dispute over the customs value, the Customs Agency is required to initiate a preliminary adversarial procedure with the importer. Only if, following the hearing of the operator, reasonable doubts remain as to the accuracy of the declared value, may the Office legitimately proceed to rectify the customs declaration.

This important principle was reiterated by the Supreme Court of Italy in its judgment No. 33498 of December 20, 2024.

The case under review concerned the importation of underwear, the value of which, according to the Customs Agency, was higher than declared. Therefore, the Office initiated the adversarial procedure with the trader, which was, however, limited to a mere request for additional documentation.

The Italian Supreme Court deemed the adjustment of the customs value to be lawful, considering the 'documentary' adversarial procedure sufficient since Article 140 of EU Regulation 2015/2447 (RE) does not impose specific formal requirements for the procedure, provided that the operator has the opportunity to reply to the objections raised by submitting observations and documentary evidence suitable to prove the accuracy of the declared value.

New clarifications on purchasing commissions

Payments made to a purchasing commission agent in relation to products imported from a non-European country must not be included in the customs value and are therefore not subject to import duties and VAT.

This important principle was established by the Italian Supreme Court in its rulings of January 24, 2025, Nos. 1743, 1765, and 1779.

With these significant decisions, the Supreme Court clarifies that purchasing commissions are not part of the customs taxable base, unlike brokerage fees.

The distinguishing criteria lies in the position of the third party: a broker operates with complete impartiality between the parties he brings into contact, whereas a commission agent acts on behalf of the importer and is bound by contractual obligations that place him between the supplier and the buyer.

It is the importer's responsibility to provide the Customs Agency with evidence of the nature of the relationship and the role played by the intermediary.

Unlawfulness of the rectification of customs origin based solely on inadequately grounded OLAF reports

The Tax Court of first instance of Venice, in its judgement of December 6, 2024, No. 755, ruled that the rectification of customs origin is unlawful when the Customs Agency's assessment is based on OLAF investigations lacking adequate evidentiary support.

In particular, the report, even if detailed, cannot be deemed sufficient to justify a correction unless it is supported by concrete elements proving the irregularity of the operation.

In the absence of such evidence, the burden of proof falls on the Customs Agency, which is required to provide direct and specific evidence for the individual case, rather than merely relying on general reports.

In the case under review, the Customs Agency contested the Thai origin of certain imported pipes and tubes, arguing that they were, in fact, of Chinese origin, and consequently applied anti-dumping duties.

However, the Court held that the documentation submitted by the importer, which included certificates of origin issued by the Thai Chamber of Commerce, was valid and sufficient to prove the origin of the goods (in the same vein, Tax Court of first instance of La Spezia, judgements 11

June 2024, No. 127 and 130 and 15 July 2024, No. 149, 150, 151 e 152; Tax Court of first instance of Ravenna, judgement 28 January 2025, No. 125; Tax Court of second instance of Emilia Romagna, judgement 29 January 2025, No. 86).

Indeed, it is the responsibility of the Customs Agency to conduct a proper and thorough investigation in order to demonstrate the invalidity of the certificate of origin.

Exemptions for personal protective equipment imported during Covid-19

In its ruling No. 41 of October 21, 2024, the Tax Court of second instance of Bolzano annulled the assessment notice and imposition of sanctions previously issued by the Customs Agency, stating that personal protective equipment (PPE) imported during the Covid-19 global pandemic – such as masks and protective suits – are exempt from customs duties and VAT.

This is because these products fall within the exemption granted by the European Union that applies to goods intended for humanitarian or health emergency purposes.

In the case under review, the Customs Agency challenged the eligibility for exemption, arguing that the KN95 masks imported by the Local Health Authority (ASL) were not suitable for hospital use.

The Court rejected this interpretation, stating that the customs exemption was intended for all PPE used to fight the health emergency, even if not exclusively intended for hospitals.

The Court further emphasized that the exemption automatically applies to importing entities, without the need for prior authorization.



Italian Customs News

Circular No. 1/2025: clarifications on new national cash regulations

Stricter controls and extended reporting obligations on cash at Customs.

ADM Circular No. 1/2025 introduces key clarifications regarding controls carried out on cash entering and leaving the national territory, following the enactment of Legislative Decree 211/2024 which aligns Italian legislation with EU Regulation 2018/1672.

One of the main updates concerns the expanded control powers of the Guardia di Finanza, which can now independently conduct investigations and seizures.

Additionally, the definition of 'cash' has been broadened to include bearer negotiable instruments, gold bars and unregistered prepaid cards.

With regard to reporting obligations, cash movements equal to or exceeding €10,000 must be declared and, upon explicit request by the Authorities, made physically available for inspection. If unaccompanied, such transfers also require a prior declaration.

The measure also introduces the notion of 'temporary cash retention,' allowing officials to hold suspicious sums for up to 30 days, extendable to 90 days, in order to carry out investigations on potential illegal activities.

Lastly, the penalty system has been revised: fines now range from 30% to 100% of the undeclared excess amount for failure to declare and from 15% to 70% for incomplete declarations. The possibility of settlement (i.e. oblazione) is excluded for violations exceeding €40,000.



Circular No. 28/D: applicability of confiscation for smuggling offences

In the case of customs smuggling offenses, i.e. when the amount of evaded duties exceeds €10,000, confiscation is mandatory.

This has been specified by the Customs Agency in Circular No. 28/D of December 19, 2024, which further clarifies that such a measure may be enforced either by seizure of the goods or by a monetary equivalent.

With regard to administrative offences, the Agency stated that confiscation may apply exclusively to goods directly involved in the violation.

Furthermore, it has been established that the confiscation measure, intended as the permanent removal of goods from their owner, must be preceded by a seizure of provisional nature and based on concrete precautionary needs, such as the protection of evidence or the prevention of further offenses.

Finally, the Agency has clarified that confiscation is not always applicable to administrative offences related to smuggling.

In particular, it does not apply in two cases: when the customs declaration contains material errors that can be corrected with accompanying documentation, or when the contested goods are clearly visible and not concealed, thus allowing customs authorities to conduct proper inspections.



CBAM

EU Implementing Regulation No. 2024/3210: main aspects of interest

On December 30, 2024, EU Implementing Regulation No. 2024/3210 was published, establishing the final CBAM Registry, the central tool for managing carbon emissions declarations for goods imported into the European Union. The registry will also be integrated with data from European customs systems, improving the quality of controls and the interoperability of declarations. As of January 1, 2026, following the end of the transitional period, access to the final CBAM Registry will become mandatory to obtain the status of 'authorized CBAM declarant,' which is necessary to continue importing the categories of goods subject to Regulation (EU) 2023/956. In the meantime, importers must continue to use the transitional CBAM registry for submitting quarterly emissions declarations, with the next deadline set for January 31, 2025.



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