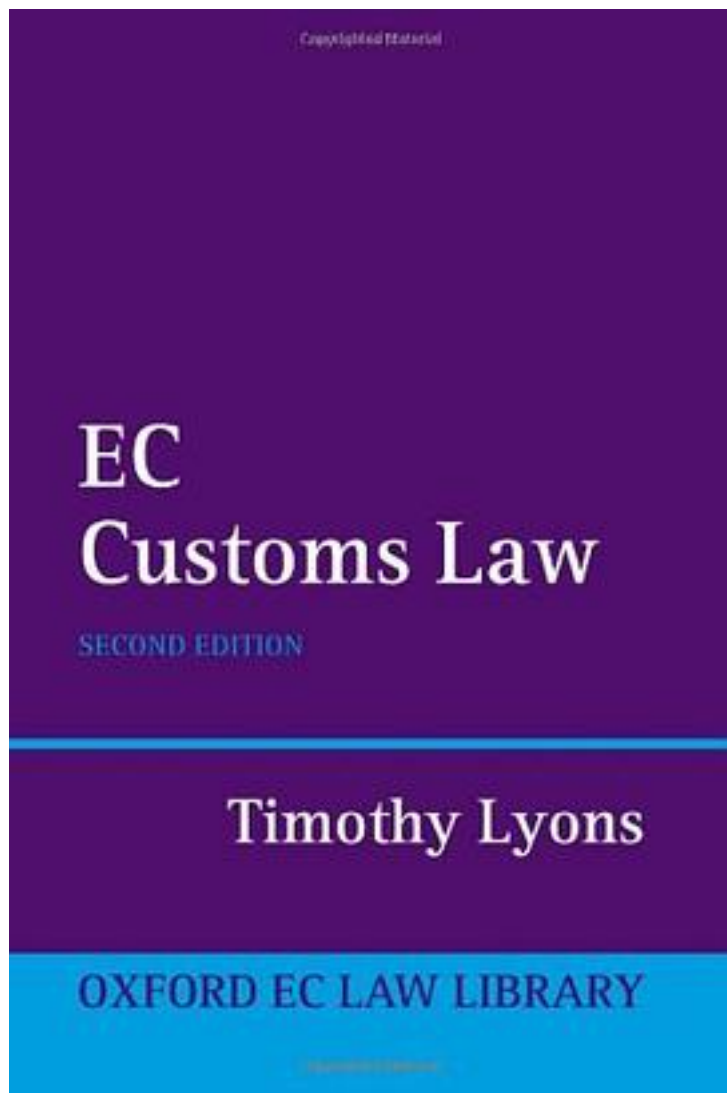


# EC Customs Law



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EC Customs Law places the law relating to customs duty in the context of the EC and international trade. This fully updated second edition covers significant changes in EC customs procedure, legislation, and case-law since the first edition. It includes coverage of the recently implemented 2005 amendments to the Community Customs Code, and an exploration the impact of major expansion of the customs union as the EU continues to grow. The book first examines the fundamental concepts of the customs union, the Community Customs Code and its implementing regulations, moving on to consider the administration and interpretation of the Tariff, paying special attention to the decisions of the European Court of Justice in this area. Lyons then explores the importance of international law and the significance for traders of international agreements and arrangements between the EC and third countries. He then covers the important issues of the origin of goods and their valuation; customs entry and declarations; customs procedures; inward and outward processing; and approved uses and treatments. Chapters follow on the customs debt and reliefs from duty; repayment and remission of duty; and customs appeal, closing with an evaluation of the future of EC customs law including proposals for a new Customs Code.

作者介绍:

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