

FIRST SEMINAR OF ECCE - EUROPEAN COMMON CUSTOMS EVALUATION

THE INTERPLAYS BETWEEN CUSTOMS VALUE AND TRANSFER PRICING

Introduction and Greetings

Santiago IBÁÑEZ MARSILLA
University of València

Theoretical issues on the interplays between Customs Value and Transfer Pricing

Giangiacomo D'ANGELO
Federico TARINI
University of Bologna

A major deviation of CV from TP' value as a reasonable suspect of fraud, triggering adjustment?

Jorge J. MILLA IBAÑEZ
Santiago IBÁÑEZ MARSILLA
University of València

Is the alignment between TP and CV a suitable tool to fight customs frauds?

Diego MODONESI
European Commission, OLAF

Administrative interplays between CV and TP: retroactive adjustments, advanced rulings, common documentation, special schemes

Walter DE WIT
Martijn SCHIPPERS
Erasmus University Rotterdam

What's wrong with Hamamatsu's case law. Details from the German case law

Hans Michael WOLFFGANG
Benedikt WEMMER
University of Münster

The view of the Spanish Customs Authority on the application of the customs value controls.

Felipe MARTINEZ
Spanish Customs Authority

Final Discussion

Friday, November 26th, 2021, 9.00 – 14.00
Fundacion ADEIT - Plaza Virgen de la Paz, 3 - Aula Hemiciclo
46001 València (ES)

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