



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Customs
The Director

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NOTE FOR THE DELEGATES OF THE CUSTOMS EXPERT GROUP ON DEBTS AND GUARANTEES

Subject: Note on guarantees in the context of the Commission Implementing Regulation (EU) 2024/1866 of 3 July 2024 imposing a provisional countervailing duty on imports of new battery electric vehicles designed for the transport of persons originating in the People's Republic of China

On 4 July 2024 the Commission Implementing Regulation (EU) 2024/1866 was published imposing provisional countervailing duties on imports of new battery electric vehicles originating in the People's Republic of China.

According to Article 1(4) of the Implementing Regulation (EU) 2024/1866 'the release for free circulation in the Union of the product referred to in paragraph 1 shall be subject to the provision of a security deposit equivalent to the amount of the provisional duty.'

Article 1(5) of the Implementing Regulation (EU) 2024/1866 stipulates that "Unless otherwise specified, the provisions in force concerning customs duties shall apply".

Articles 92 and 93 UCC provide the legal framework of the forms of guarantees that can be provided to cover the amount of customs debt.

Considering what serves best the EU financial interests, and in view of the stakeholders' concerns expressed to the European Commission, the use of the cash deposit should be avoided as a means of guarantee at the time of import as regards the application of the said Implementing Regulation imposing countervailing duties.

Therefore, taking into consideration all the above and bearing in mind the principle of efficiency, the Commission strongly encourages the Customs Authorities of the Member States to avoid requiring the use of cash deposits as a guarantee for imports covered by the Implementing Regulation, (EU) 2024/1866 and to give preference to bank guarantees, without prejudice to the customs authorities' ability to refuse to accept the form of guarantee chosen where it is incompatible with the proper functioning of the customs procedure concerned pursuant to Article 93 UCC.

Electronically signed

Matthias PETSCHKE

Enclosure: Commission Implementing Regulation (EU) 2024/1866 imposing a provisional countervailing duty on imports new battery electric vehicles designed for the transport of persons originating in the People's Republic of China.

[Commission Implementing Regulation \(EU\) 2024/1866](#)

c.c.: HERNANDEZ GUERRERO Vanesa, ALEIXO Nuno, JUSTICIA DIAZ Carlos, CHARITIDOU Olga (TAXUD), D'APRILE Fabrice, KELLNER Susanne, VELASCO MARTINS Pedro (TRADE),