



Case study – Frankenstein 2 : The return of the



- D International B.V. Imports empty metal cylinders from China into the UK to be further processed - filled with adhesive of UK origin - in the UK and once filled, exported from the UK and Imported into the EU (NL).
- D International B.V. takes care of importing the empty cylinders into the UK and the EU (NL), ensuring all transport and Customs clearance.
- These commodity codes are used: HS code empty cylinders 73110090, HS code filled cylinders 35069900

Questions:

1. Will Customs duty be ostensibly chargeable on the importation of the containers into the UK?
2. Will Customs duty be ostensibly chargeable on the importation of the containers into the EU (NL)?
3. If so, what Customs measures need to be put in place in the UK or NL to ensure no double taxation?

4. What VAT arrangements need to be put in place in the UK to ensure importation is VAT neutral?
5. What VAT arrangements need to be put in place in the NL to ensure importation is VAT free?
6. Assuming D Intl. B.V. exports out of the NL to the UK, RoW and there are movements within the EU, what would the Customs and VAT implications be?
7. Planning arrangements for 6?

