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*Massimo Fabio*

*Customs law of the*  
**European Union**

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# Customs Law of the European Union

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**Massimo Fabio**



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# **Customs Law of the European Union**

*To Emilio Sabatini and Antonio Fabio,  
Founding Fathers of a free and peaceful European Union, who passed their  
wisdom and hope to Alessandro and Giulia, EU citizens of the third  
millennium*

## About the Author

Massimo Fabio is a tax lawyer dealing with international tax and trade subjects. His experience is particularly oriented in transnational trade areas as per GATT/WTO agreements, rules and principles.

He is graduated both in 'Economy' and 'Law' at the Sapienza University of Rome and also has a third degree in 'Economic-Financial Security Science' from the University of Rome Tor Vergata.

He attended the four-year course at the Military Academy of Guardia di Finanza (the Italian Tax Police), serving in the Corps from 1987 to 1999. In 1991, he attended a special course, 'Fight against Money Laundering' at the Federal Bureau of Investigation, in Washington DC (USA). During his service as Tax police officer, he had lecturing assignments in the Military Academy and Schools of the Corps.

From 1996, under assistance programs managed by OECD, he participated as an international expert in several projects in developing countries and in EU candidate countries to align the local tax legislation to the *acquis communautaire*.

In 1999, Fabio joined KPMG Tax & Legal in Italy where, as a Partner, he has national leadership and responsibility for Trade & Customs services, assisting multinationals companies in tax panning projects. As Attorney at Law, he provide with legal defence before tax Courts in trade & customs cases.

From 2004, he is lecturer at the annual LLM in international taxation, in the faculty of Law of the Leiden University (NL); at IBFD seminars (*International Bureau of Fiscal Documentation*) in Amsterdam (NL); at Italian 'Il Sole 24 Ore' courses in community tax law; and at Italian 'Kluwer Law Italia (IPSOA)' courses in community tax law.

He is author of many publications in international tax and trade issues.

## ABOUT THE AUTHOR

From 2006, he has the responsibility to provide news concerning international tax law in the monthly magazine ‘Commercio Internazionale’, ed. Wolters Kluwer Italia. He is also author of the following publications:

- a Manual in EU harmonized taxation (Customs, Excise and VAT), IPSOA 2003;
- a Manual in EU harmonized taxation (Customs, Excise and VAT), IPSOA 2005;
- a Manual in ‘International Contracts’, IPSOA 2006;
- a Manual in ‘East Europe, Investments and Legal Framework’, IPSOA 2006;
- a Manual in ‘South America, Investments and Legal Framework’, IPSOA 2006;
- an EU Harmonized Legislation Code, edited in July 2007;
- an EC Customs & Excise Code, edited in September 2008.

# Foreword

The study of international tax law traditionally focuses on direct taxation. In recent years, however, the interest in the indirect taxation aspects of international tax law has been on the rise. This clearly reflects the increasing volume, at a global level, of the economic exchange between the geographical markets and, as a result, the growing importance for multinational enterprises (MNEs) of so-called ‘border levies’. In this regard, customs duties, which are often viewed by MNEs as general logistical costs, play an increasingly important role, and their effect cannot easily be overestimated.

Customs law provides a unique example of harmonization at both the regional level of the European Union and the global level of GATT/WTO. Notions as origin, classification and value have become key concepts for MNEs in their relations with tax authorities around the globe. This common background of customs rules applicable at national levels enables MNEs to develop adequate customs planning strategies that aim at reducing the overall burden of custom duties and simplifying administrative formalities.

This manual describes in detail how international principles and rules have been implemented in EU customs law and analyses the basic characteristics of the EU Customs Code along with its procedural aspects. In addition, the book provides a highly useful tool for a good understanding not only of the nature of the relevant EU rules but also of the operational aspects of their application.

Professor Dr. Kees van Raad  
International Tax Center Leiden



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