

C/M/S/ Bureau Francis Lefebvre

Providing assistance to companies
on customs matters



THE CHALLENGES

The unstoppable advance of globalisation and ensuing growth in international trade have reinforced the already important role played by the customs authorities. European Union and national customs regulations are becoming increasingly complex and are often poorly controlled by companies. Customs & international trade law covers a variety of areas:

- Protecting national borders
- Customs duty and VAT, indirect duties and quasi-taxes, antidumping duties
- Enforcing health and environmental regulations
- Protecting industry against counterfeiting
- Taxing products subject to excise duty (alcohol, tobacco and oil products)
- Customs and environmental taxation.

Although customs law is tending to become more accommodating, infringements can nonetheless lead to severe penalties.

OUR PRACTICE AREAS

We advise and assist our clients in the following areas:

- European Union commercial policies: antidumping regulations, tariff suspension, etc.
- Trading with non-European Union countries: preferential relationships, ordinary law relationships
- Calculating customs liability (origin of goods, customs value, tariff classification)
- Intra-group liabilities (customs value based on transfer pricing)
- Choice of suspensive regime for imports or exports
- Handling customs disputes and settlements, proceedings with the customs authorities in France and other legal jurisdictions
- Circulation of products subject to excise tax
- Other taxes charged by the customs authorities (general tax on polluting activities, assay duty on precious metals, heavy goods vehicle import duty, etc.).

OUR APPROACH

— Established expertise recognised as being authoritative

Our team is recognised as being one of the leaders on the market by clients and ranking guides.

— Wide-ranging services

We anticipate clients' needs by providing them with advice on their policies in all areas covered by the Customs Authorities or by carrying out audits of their customs practices.

We provide support to clients in the scope of their customs-related litigation, customs taxation (tax on polluting activities), indirect taxation at all stages of the proceedings (objections to collection notices, settlement agreements, court proceedings, specific commissions – Litigation Committee, Conciliation and Customs Expertise Commission, etc.).

— Maximum availability

We provide maximum availability and personalised monitoring of their project with a view to improving our ability to meet clients' expectations.

OUR CLIENTS

We provide advice to all types of companies carrying on international commercial operations (imports, exports, etc.) ranging from SMEs to large groups in very varied business sectors including spirits, textiles, high technology products, waste or pharmaceuticals.



OUR TEAM

A team of specialists in Customs and Customs Taxation coordinated by three partners.



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CMS BUREAU FRANCIS LEFEBVRE IN BRIEF...

With more than 80 years of experience, CMS Bureau Francis Lefebvre is in the very highest tier of commercial law firms in France. It has long been established as the benchmark in tax, legal and employment matters, on the basis of its practice in those areas.

Our general offer covers all areas of corporate law and is based on synergies of expertise. In this respect, each department takes advantage of the firm's expertise and can form multi-disciplinary teams based on the specific requirements of each project comprised of the best specialists in the various areas of law.

... AND IN FIGURES

- 750 employees
- 450 lawyers including 91 partners
- Member of CMS, the network of 9 major independent European law firms providing businesses with legal and tax services across Europe and beyond. Operating in 47 business centres around the world, CMS has over 773 partners, more than 2,800 legal and tax advisers and a total complement of over 5,000 staff.

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