

Customs procedures are the set of managements and operations related to imports or exports of goods to and from the EU, as these are defined by the **Union Customs Code (UCC)**.

The easy-to-use eLearning course **Customs Valuation** is based on the Union Customs Code and is produced by the European Commission Directorate General for Taxation and Customs (TAXUD) under the Customs 2020 Programme.

Scope

It provides **fundamental knowledge** in the domain of customs valuation as defined by the **Union Customs Code (UCC)**.

Audience

Customs professionals in the public and private sector who need to understand the principles of customs valuation for goods entering the customs territory of the Union.

Learning Outcomes

By the end of this 60-minute course, you will have learned about:

- The legal basis for establishing the customs value of goods;
- The 6 methods to determine customs value;
- The primary and alternative methods of valuation and when to apply them;
- The mandatory and optional adjustments to the transaction value.

To benefit fully from the course and to achieve the learning outcomes, it is recommended to integrate it in your own training programme and develop a blended learning strategy.



Features

This course describes the methods that can be applied to determine the customs value: the primary method and the secondary methods. Each customs value method is explained in three parts: the calculation, the conditions to be fulfilled and an example. The different methods of valuation are easily accessible via the menu of the course.

You may interrupt your course. When reopening the course, you can resume where you left off. The completed sections are indicated in yellow in the menu. A course summary of the most relevant information is made available in a printable format in the course library



Course duration

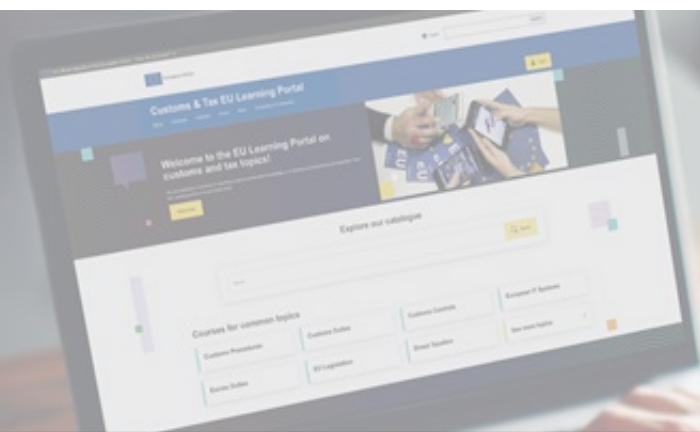
The course takes around 60 minutes to complete.

Available languages

The course is available in English. However, consult the [Customs and Tax EU Learning Portal](#) for the availability of further EU language versions.

Let's get started!

- The eLearning module is publicly available and accessible via the [Customs and Tax EU Learning portal](#) for direct view,
- Registered users can download the course,
- Troubleshoot technical issues and get help by clicking on FAQ or Support.



Find out more

Visit the [Customs and Tax EU Learning Portal \(europa.eu\)](#)

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