

# Post-Master in EU Customs Law 2025

➤ Two one-week modules

COSCO NETHERLANDS  
HONG KONG  
IMO 9516430



# Post-Master in EU Customs Law



“This exclusive EFS post-master is your opportunity to gain in-depth knowledge of EU customs law”

◀ PROF. WALTER DE WIT

**Ongoing globalisation, but also increasing protectionism resulting in trade wars, rising trade volumes and cross-border flows, are prompting an increased focus on export controls and import regulations among companies in international supply chains. Meanwhile the European Commission published proposals to reform the EU Customs Union, which will change customs operations radically once adopted, especially for businesses doing business in the EU. As well as its consequences for businesses, this changing environment also has implications for you as a customs or indirect tax professional. It means you need to adapt, to develop and to gain new insights, while also making sure you maintain an overview. You also have to keep your valuable, specialised knowledge up-to-date and to translate this into practical benefits. Your spare time may be limited, but nevertheless you are expected to anticipate these changes.**

The EFS post-master in EU customs law (PMC) comprises two one-week modules that will ensure you are completely up-to-date with the world of EU customs law. The programme introduces you to the Union Customs Code and provides you with a detailed understanding of general issues in EU customs law, as well as in-depth training in relevant strategic and business issues. EFS seeks to deepen, broaden and promote an exchange of knowledge, while also creating networking opportunities.

The first module on the PMC programme will discuss general issues within EU customs law including formal customs law, customs valuations, origins, tariff classifications and special procedures. It also includes a tour of Rotterdam Harbour so that you can experience one of the world's largest ports in all its glory!

The second module focuses on strategic and business issues in customs, including origin management, trade facilitation and developments, VAT and customs, and strategic controls and sanctions. You will also complete a course examining the influence of customs law on multinationals, and visit the Dutch Customs Authorities at the APM Terminals Maasvlakte II site in Rotterdam.

All programme topics are discussed from the perspective of the Union Customs Code. Rulings under EU Court of Justice cases issued under the Community Customs Code (applicable until 1 May 2016) will also be discussed in detail, given that most of these rulings remain relevant under the Union Customs Code. Successful completion of the post-master will require you to write and defend a thesis.

EFS modules are taught by renowned professors and prestigious guest speakers, whose experience, expertise and reputation in their specialised fields guarantee high educational standards.

PMC participants work in a variety of fields, including for multinationals, in international trade and consultancy, in legal practice or the academic world or judiciary, and for tax or customs authorities.

## Most important advantages

- In-depth education
- International business focus
- Bridge between theory and practice
- Interactive (25 participants)
- Visits to Port of Rotterdam
- International networking





## Programme Management



◀ **PROF. WALTER DE WIT**

Programme Director /  
EFS Board Member

Walter de Wit is Professor of European and International Customs Law at the Erasmus School of Law. He is also a Judge at the Court of Appeal of The Hague.



◀ **DR. MARTIJN SCHIPPERS,  
LLM**

Programme Coordinator

Martijn Schippers is Associate Professor at the Erasmus School of Law specialized in EU Customs Law. He is also part of EY's Global Trade and Customs Group in the Netherlands.

# Target group

The programme is designed for those specialising in customs and indirect taxes with at least two years of professional experience and who want to increase their knowledge of EU customs law in both breadth and depth. Customs and indirect tax professionals working for multinationals, involved in international trade or working in consultancy, legal practice, the academic world, the judiciary or for tax or customs authorities are welcome to take part in the programme. You can find details of the admission requirements under 'General Information'.

*"I decided to study in Rotterdam because it's a big trading hub and a door opener into the EU."*



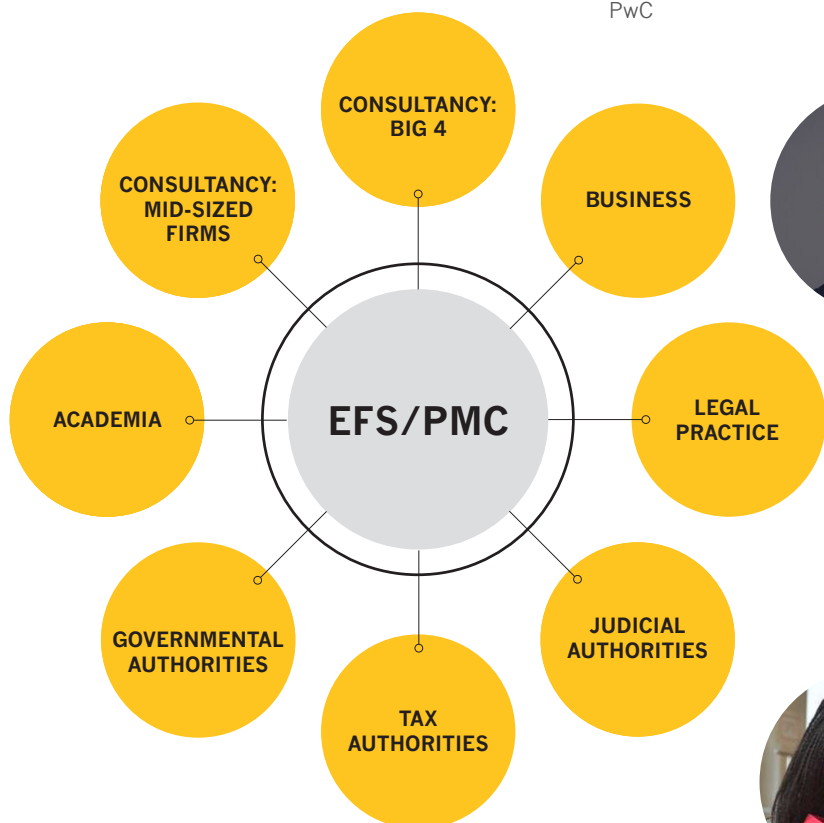
◀ **MICHEL ANLIKER**

Currently  
Head of Global Customs, Import and Export Compliance at Schindler Group  
At the time  
Customs and International Trade Manager  
PwC

*"I chose EFS because of the truly international audience, which allows a great debate between the participants both in and outside the course, and because of the high level of expertise of the teachers, coming not only from advisors but also from customs authorities and industry."*

◀ **BART CALUWÉ**

Currently  
Indirect Tax Director  
Indirect Tax Director at Expedia Group  
At the time  
VAT Manager  
HP International Sarl



*"I think what makes the EFS programme unique is that it is international, exciting and diverse."*

⬆ **HILLARY DRAGTENSTEIN**

Currently  
Strategic and legal advisor customs law at Dutch Customs  
At the time  
Research Assistant Section Tax  
Supreme Court of the Netherlands



# Programme module 1 | 22 - 26 September 2025

## General overview

Day 1		
Monday, 22 September 2025		
13.30-14.00	Lunch	
14.00-17.00	 <b>RUUD TUSVELD</b> Retired Partner Customs, Excise & International Trade – PwC, Lecturer at Tilburg University	<b>Introduction to EU Customs Law</b>
18.00-21.00	 <b>RUUD TUSVELD</b> Retired Partner Customs, Excise & International Trade – PwC, Lecturer at Tilburg University	<b>Suspension regimes:</b> <ul style="list-style-type: none"><li>- Role and function of suspension regimes (special procedures)</li><li>- The different procedures in place - their function and functioning:<ul style="list-style-type: none"><li>- transit</li><li>- warehousing</li><li>- processing</li><li>- specific use</li></ul></li><li>- All based upon real life examples and experience and explaining the differences between the CCC and the UCC</li></ul>
Day 2		
Tuesday, 23 September 2025		
14.00-17.00	 <b>PROF. SANDRA RINNERT</b> Head of Customs Department at German Federal University – Finance Branch Lecturer for European Customs Law at the University of Muenster Editor for Customs Law of the AW Prax	<b>Import and export formalities:</b> <ul style="list-style-type: none"><li>- Import of good within the EU / entry summary declaration</li><li>- Presentation of goods to the customs office of entry</li><li>- Lodging of a customs declaration / declarant / customs representative</li><li>- Export of goods from the EU / exporter definition</li></ul>
18.00-21.00	 <b>PROF. WALTER DE WIT</b> Professor Erasmus School of Law, Judge at the Court of Appeal of The Hague, EFS Programme Director/Board member	<b>Formal customs law – selected topics:</b> <ul style="list-style-type: none"><li>- Incurrence of a customs debt / Customs debtor, who is kept liable in case of a customs debt</li><li>- Revision of a customs declaration</li><li>- Repayment and remission of customs duties</li><li>- Post clearance recovery of customs duties</li><li>- Role EU Commission</li></ul>
Day 3		
Wednesday, 24 September 2025		
14.00-17.00	 <b>PROF. SANTIAGO IBÁÑEZ MARSILLA</b> Professor of Finance Law and Taxation University of Valencia, Director Jean Monnet Chair “EU Customs Law”	<b>Dutiable basis I: Customs Value</b> <ul style="list-style-type: none"><li>- Role / function in the overall customs framework</li><li>- Main principles</li><li>- Valuation methods<ul style="list-style-type: none"><li>- Transaction value - assists / deductions</li><li>- Relation to Transfer Pricing</li></ul></li><li>- All based upon real life examples and experience and explaining the differences between the CCC and the UCC</li></ul>
18.00-21.00	 <b>PATRICIO DIAZ GAVIER</b> Customs Lawyer and Litigator – Diaz Gavier	<b>Customs litigation and recent development of ECJ cases</b>

**Day 4****Thursday, 25 September 2025**

10.00-15.30

**JOS VERSTRATEN**  
Director Customs & International  
Trade – PwC**Dutiable basis III: Tariff classification**  
Built up of the HS and CN / Classification rules /  
Case law on classification / BTI's and their application /  
Tariff suspensions

15.30-17.00

**TONY LINDSEN**  
Director Deloitte**Dutiable basis II: Origin**  
- Preferential origin (origin rules, cumulation,  
REX system, proof of origin)  
- Non-preferential origin (origin rules, proof of origin,  
ECJ case law)  
- Miscellaneous (BOI, compliance issues etc.)**RAOUL RAMAUTARSING**  
Partner Deloitte

18.30-22.00

**Informal meeting and dinner with the speakers during a boatrip in the port of Rotterdam****Day 5****Friday, 26 September 2025**

10.00-13.00

**TONY LINDSEN**  
Director Deloitte**Dutiable basis II: Origin (case study)**  
Case study**RAOUL RAMAUTARSING**  
Partner Deloitte

14.00-17.00

**DR. MARTIJN SCHIPPERS**  
Associate Professor Erasmus  
School of Law, Senior Manager EY,  
EFS Programme Coordinator**ESG-developments and international trade**  
- Carbon Border Adjustment Mechanism (CBAM)  
- Forced Labor  
- Plastic taxes / Extended Producer Responsibility (EPR)  
- Deforestation

# Programme module 2 | 3 - 7 November 2025

## Strategic & business issues in customs • selected topics

Day 1		
Monday, 3 November 2025		
14.00-17.00	 <p><b>RISHI GAINDA</b> Director Corporate Audit / Unilever</p>	<b>Customs duty management from a business perspective</b>
	 <p><b>MARC GORTER</b> Global &amp; EMEA Customs manager – Unilever</p>	
18.00-21.00	 <p><b>ARNOUD WILLEMS</b> Partner Baker &amp; McKenzie</p>	<b>Introduction to trade defence measures</b>
Day 2		
Tuesday, 4 November 2025		
14.00-17.00	 <p><b>JEROEN SCHOLTEN</b> Global Leader of EY Global Trade practice</p>	<b>Restructuring of the supply chain and customs:</b> <ul style="list-style-type: none"><li>- Working with principal companies and LRD's and the impact on customs operations, such as licenses and origin management</li><li>- Centralised clearance and export</li></ul>
18.00-21.00	 <p><b>ASHISH SINHA</b> Global Trade and Indirect Tax Partner – EY CH</p>	<b>Origin management:</b> <ul style="list-style-type: none"><li>- Working with FTA's and customs unions around the world</li></ul>
Day 3		
Wednesday, 5 November 2025		
08.00-13.00	<b>Visit to the Dutch Customs Authorities on Maasvlakte II</b>	
14.00-17.00	 <p><b>PROF. MADELEINE MERKX</b> Professor Erasmus School of Law, Partner BDO, EFS Programme Director/Boardmember</p>	<b>VAT and customs:</b> <ul style="list-style-type: none"><li>- VAT and customs</li><li>- Duty and VAT exemptions at import</li><li>- VAT on export, VAT during customs suspension</li><li>- Relief from customs duties and VAT, returned goods</li></ul>
18.00-21.00	 <p><b>DR. MARTIJN SCHIPPERS</b> Associate Professor Erasmus School of Law, Senior Manager EY, EFS Programme Coordinator</p>	<b>Customs valuation in complex supply chains:</b> <ul style="list-style-type: none"><li>- Transaction value in a series of sales</li><li>- Treatment of intellectual property</li><li>- Intercompany sales transactions – Undervaluation</li></ul>



**Day 4****Thursday, 6 November 2025**

14.00-17.00



**FRANK HEIJMANN**  
 Counsellor Customs Permanent  
 Representation of The Netherlands  
 to the European Union

**Trade facilitation and developments:**

- Authorized economic operator
- Single window, one stop shopping
- Customs controlled framework
- Future legislative developments such as the Union Customs Code (UCC) and the difference with the current CCC provisions

18.00-21.00



**FRANK HEIJMANN**  
 Counsellor Customs Permanent  
 Representation of The Netherlands  
 to the European Union

**Customs function and role various stakeholders:**

- Cross-border trade (customs, business, consultant), meaning "being in control", control of processes and procedures/role IT



**RUUD TUSVELD**  
 Retired Partner Customs, Excise &  
 International Trade – PwC, Lecturer  
 at Tilburg University

**Day 5****Friday, 7 November 2025**

10.00-13.00



**TIM HESSELINK**  
 Partner · Kneppelhout & Korthals  
 Advocaten

**EU strategic controls and sanctions:**

- Non fiscal customs legislation
- Safety and security
- Dual use goods, export license system

14.00-17.00



**RUUD TUSVELD**  
 Retired Partner Customs, Excise &  
 International Trade – PwC, Lecturer  
 at Tilburg University

**Excise duties:**

- EU directive on general arrangements for excise duties
- Excise warehouses and suspension regime
- Movement and control of excise goods – EMCS

**Week 5-6, 2026 Verbal defence theses**





## Rotterdam

With a population of over 600,000, Rotterdam is the second largest city in the Netherlands and the centre of the Rotterdam-The Hague metropolis. Its inhabitants having over 170 different nationalities Rotterdam is a truly multicultural city. From Brazilian, Polish and Iranian restaurants to African and Asian supermarkets: you will find it in Rotterdam.

Rotterdam is famous for its port, the largest of Europe. The River Maas runs through the 'skyscraper city' with its innovative, and avant-garde architecture. Behind the modern skyline, you'll find a nice, even 'cosy' historic city centre.

The city's international character is also reflected in its cultural activities, including the international art exhibited at the Museum Boijmans Van Beuningen (currently closed for refurbishment) and the Kunsthal. Every January you can watch movies from all around the world during the International Film Festival, while in summer you can enjoy the Summer Carnival and the North Sea Jazz festival. Depot Boijmans Van Beuningen opened in the fall of 2021 and is the first art storage facility in the world that offers access to a museum's complete collection.

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## Erasmus University Rotterdam

Erasmus University Rotterdam is a global, top-100 research university, where ambitious students prepare for an excellent career. Erasmus University Rotterdam is one of the biggest universities in the Netherlands, with a student population of 23,000 and a research community of around 1,400. On the lively and modern campus, students are constantly encouraged to develop their talents achieve their ambitions in international classrooms of more than 100 nationalities. Its intensive, career-oriented and research-driven studies are matched by an excellent student life in the dynamic and diverse city of Rotterdam. The university's research is strongly focused on societal impact on health, wealth, governance and culture.

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## EFS, Erasmus University Rotterdam

EFS, Erasmus University Rotterdam is a partnership between the tax departments of the Erasmus University Rotterdam's Schools of Law and Economics. EFS has been a leading education and research institute in the areas of international taxation and European taxation for over 30 years. The work of EFS concentrates on the operation of both indirect taxes, covering VAT and customs duties, and direct taxes, focusing on individual taxation, corporate taxation and source taxation in an international and/or European context. As well as regularly hosting academic symposia, conferences and lectures, EFS offers a wide range of post-master programmes.



# General information on PMC 2025

## Dates

Module 1, Monday 22 - Friday 26 September 2025

Module 2, Monday 3 - Friday 7 November 2025

## Times

Lectures and tutorials will in principle be held from 14.00 - 21.00 on Mondays to Thursdays and from 10.00 - 17.00 on Fridays. Each day comprises four sessions of one and a half hours each.

## Location

The programme will be given at the Erasmus University Rotterdam campus.

## Accommodation

EFS can arrange hotel accommodations for you. EFS has made arrangements with the hotel located right next to the Erasmus University. Part of that arrangement is a reduction on the room rate. If you wish to make use of this possibility please indicate this on the course registration form. EFS will then increase the course price by the cost of the hotel accommodation. Due to the agreements EFS has made with Novotel, the hotel costs are also due if the reservation for the hotel accommodation is cancelled within one month before the start of the course. If registration for hotel accommodation is made within one month before the course, EFS and Novotel cannot guarantee that a hotel room is available and a different (higher) room rate may apply. We further to our general terms and conditions which apply to hotel accommodation arranged by EFS for the course participant.

The amounts for hotel accommodation are as follows, per night: Module 1: € 160,- / Module 2: € 150,-. (Monday to Friday).

## Fees

Module 1 and 2: € 6,750 (includes course material and meals).

Module 1 or 2 separately: € 3,675 (includes course materials and meals).

## Language

The programme is taught in English.

## Workload

In addition to attending at least four of the five days of each module, you will need to allow time for proper preparation (on average, this will involve a morning for each day of tuition), as well as for writing and preparing to defend your thesis.

## Group size

As groups comprise a maximum of 25 participants, you can be assured of optimal and active participation.

## Admission requirements

In view of the high standards set for this programme, participants are required to have an academic level of intellectual ability and at least two years of relevant work experience.

## Disclaimer

EFS reserves the right to change the policy, programme, fees and other items referred to in this flyer.

## Accreditation / Continuing professional development

The programme is accredited and you will therefore be eligible for continuing professional development ('Permanent Education') points, certainly if you are a member of the Dutch Association of Tax Advisers (NOB) or the RB organisation of tax advisers. We consider the completed post-master to count for 60 hours of professional development (30 hours per module).

You can find more information about this on the EFS website and on the website of your professional organisation.

## Certificate

You will be awarded a certificate for the module(s) after successfully defending your thesis. This will be awarded at the ceremony held to mark the end of the programme.



## Contact / To apply

For more information, please contact:

Martijn Schippers

*PMC Programme Coordinator*

[schippers@law.eur.nl](mailto:schippers@law.eur.nl)

+31 (0)6 29 08 41 86

[www.erasmusfiscalstudies.nl](http://www.erasmusfiscalstudies.nl)



### Erasmus Fiscal Studies (EFS)

is a partnership between the tax departments of the Erasmus University Rotterdam's Schools of Law and Economics. EFS has been a leading education and research institute on the impact of international and European law on taxation and customs for over 30 years. Its work covers indirect taxes, including VAT and customs duties, and also direct taxes, with a focus on individual, corporate and source taxation in a European and international context.

### EFS, Erasmus University Rotterdam

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