SCHLAG NEWSLETTER BAUM

Dear Readers,
and here we go again…
The 22nd package of sanctions has just been approved – according to tagesschau.de, the “largest round of sanctions against Russia”. Naturally, the 22nd round of sanctions once again requires our attention. But this time it seems to be fairly manageable. You must pay particular attention to your business partners, customers and suppliers, as it essentially involves new listings of individuals, organisations and institutions.

We will also be discussing the latest ruling by the General Court, which is set to cause a stir in the e-bike sector. It imposes anti-dumping duties on e-bike parts beyond the scope of the regulation’s text and justifies this on the basis of the General Rule 2(a) of the Combined Nomenclature (CN). This ruling leads to a significant expansion

Our Upcoming Seminars

Schlagbaum Express: Early Bird - What´s new in 2027?
12. November 2026, 09-13 Uhr
Online



About Our Seminars

of the scope of anti-dumping duties and broadens the definition of a disassembled product. Should this interpretation become established, this ruling will also affect other sectors such as the automotive industry and the mechanical and plant engineering sectors. We will also be discussing this ruling in a new episode of our **“Schlagbaum” podcast** and writing about it in detail in one of the forthcoming issues of AW-Prax.

In this context, we would also like to draw your attention to an event organised by the ZIV’s Customs Network – “The Bicycle Industry” on 24 November 2026, where we will be providing information on and discussing customs issues relating to the bicycle industry – certainly including the implications of this judgment.

As we reported in the last Schlagbaum newsletter, the new UCC has been published. EU customs law is set up to undergo fundamental changes – not on 1 January 2027, but from 21 September 2027. For distance sales, the changes have already been in force since summer 2026. To give you an idea of what lies ahead, we will be providing weekly updates on the details in a new series called “Countdown UCC“ until the end of the year, as

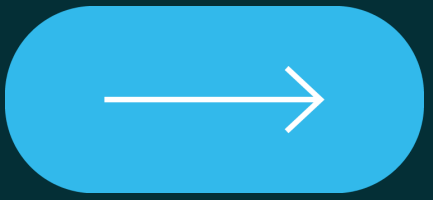
well as on the Schlagbaum podcast in our usual relaxed style. Do have a listen.

What actually became of the announcement made by our Finance Minister Lars Klingbeil and Justice Minister Dr. Stefanie Hubig? Do you remember the press conference from last summer? We'll be looking into this question.

Kind regards,
Möllenhoff & Partner.

Our Topics

New Listings under the Russia Sanctions Regime: 1,569 New Entries in Annex I to Regulation (EU) No 269/2014



Anti-Dumping Duties on E-Bike Parts – General Court Judgment of 7 October 2026, Case T-529/25

Voluntary Disclosure in Tax Law – What Has Become of the Announcement to Abolish Penalty-Free Voluntary Disclosure?



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New Listings under the Russia Sanctions Regime: 1,569 New Entries in Annex I to Regulation (EU) No 269/2014

By Implementing Regulation (EU) 2026/2281 of 12 October 2026, the Council added 826 organisations and 743 natural persons to Annex I to Regulation (EU) No 269/2014. The individuals in question are the managing directors of these companies within the military-industrial complex.
This is the largest single expansion since 2022. The regime now comprises just under 4,600 listings. On the same day, the Council listed a further 77 individuals in connection with the Duma ‘elections’ in the occupied territories. All those newly listed are now subject to a freeze on their funds and economic resources, which must not be made available to them either directly or indirectly.
However, the impact extends beyond the list: Companies owned or controlled by those on the list may also be affected, even if they are not named themselves: in its judgment of 12 March 2026 (Case C-84/24, EM System), the European Court of Justice clarified when the assets of an unlisted company are subject to the freezing requirement under Article 2 of Regulation (EU) No 269/2014. In the case in question, Lithuanian banks had frozen the accounts of EM System UAB because a shareholder listed under the Belarus Regulation (EC) No 765/2006 held exactly 50 per cent of the capital. The Court made three key findings in this regard:

1. The freezing measure also applies to funds and economic resources of a non-listed company if a listed person holds or controls them.

2. “Ownership” and “control” are to be interpreted broadly. Indirect influence must also be taken into account. A 50 % shareholding in the capital gives rise to a presumption of control over the company and, consequently, over its assets.

3. However, this presumption is rebuttable. Member States must provide for a procedure whereby the company and the listed person can rebut the presumption.

Although the ruling concerns the Belarusian regime (Regulation (EC) No 765/2006), the the provision, as interpreted by the Court, uses wording identical to that of Article 2(1) of Regulation (EU) No 269/2014. The Deutsche Bundesbank already applies this as a general principle in

Questions B.4 and B.5 of its FAQs on financial sanctions (as at June 2026) and considers control to be possible even in cases involving smaller shareholdings, depending on the circumstances of the individual case.

Affected despite unremarkable screening: The “EM System” directly concerns the freezing of assets, but, in our assessment, it also has an impact on the prohibition on making funds available. If the funds of an unlisted company are deemed to be controlled by the listed person, payments and deliveries to that company indirectly benefit the listed person (Article 2(2) of Regulation 269/2014). The Council’s Best Practices also generally treat supplies to controlled companies as indirect making available. The tricky thing about this is that the business partner itself does not appear on any list. A sanctions list programme therefore does not flag a match, even though the transaction may fall under the embargo. Business partners in which one of the 826 companies or one of the 743 directors holds a stake of 50 % or more must therefore be treated as listed entities until the presumption is rebutted.

However, this is not intended to foster a general mistrust of business partners. As is so often the case, a risk-based approach applies. If there are indications of control by a listed person (for example, based on public information provided by the business partner, reports or registers), this must be investigated. However, the principle set out in Article 10(2) of Regulation 269/2014 remains in force, according to which economic operators cannot be held liable if they did not know, or had no reasonable grounds to believe, that their actions contravened the measures set out in the Regulation. Since 6 February 2026, the former grace period provision in Section 18(11) of the AWG (old version) has been repealed. The Regulation must therefore be implemented immediately.

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Anti-Dumping Duties on E-Bike Parts – General Court Judgment of 7 October 2026, Case T-529/25

For essential bicycle parts originating in China, an anti-dumping duty of 48.5 % has been in place for many years. The legislator introduced this extension of the anti-dumping duty regime to bicycles originating in China order to counter circumvention in the form of shipments of bicycle kits. However, under Regulation (EU) No 88/97, there are also possibilities for exemption, provided that these parts are imported into the EU and used to manufacture a bicycle in which the Chinese value content does not exceed 60 %, or the value added through assembly amounts to 25 %. Furthermore, there is an exemption for smaller businesses importing fewer than 300 parts per month. Both exemptions are subject to authorisation and to fairly complex conditions. To date, the EU has not imposed any anti-dumping duties on key bicycle parts for e-bikes, even though even higher anti-dumping duties apply to imports of e-bikes themselves. On the contrary: Regulation (EU) No 88/97 provides that the anti-dumping duty does not apply if an e-bike is manufactured from the essential bicycle parts, Article 14d of Regulation (EU) No 88/97.

This could now change in customs practice following a recent judgment by the General Court (European Court of First Instance): the General Court was called upon to rule on a question referred by a Belgian court as to whether imports of such parts, which are intended for a specific e-bike assembly project and which, taken together, constitute the essential parts of one or more e-bikes, be regarded as a ‘disassembled’ complete e-bike upon import, even if they are only to be assembled within the EU and – notably – if the parts were imported from different suppliers over a period of several months for a specific importer. In the event that the parts are to be regarded as a ‘disassembled’ e-bike and declared as such, an anti-dumping duty of up to approximately 70 per cent – depending on the supplier – applies. The General Court affirmed this and based its decision on a broad interpretation of General Rule 2(a) of the CN, according to which a disassembled product is to be regarded as an assembled product provided that the parts are put together, whilst accepting that the individual parts were imported over a period of several months and from different suppliers. In doing so, it referred to the findings of fact in the decision, namely that the import documents, invoices, etc. indicated that the imports were associated with a specific assembly project.

With this very broad interpretation, the decision contradicts the legislative decision not to impose anti-dumping duties on e-bike parts. These parts are expressly exempt from anti-dumping duties under Article 14d of the aforementioned Regulation (EU) No 88/97. Furthermore, the decision contradicts the Additional Notes in Chapters XVI and XVII of the Combined Nomenclature, which permit the treatment of split consignments only for certain machinery and equipment at the request of the declarant. This is not provided for in the case of e-bikes. Ultimately, the decision negates any possibility of exemption for an assembly process or for smaller businesses in the EU, as provided for in Regulation (EU) No 88/97 regarding anti-dumping duties on essential bicycle parts. It also remains unclear whether the duty applies even if not all parts, but only individual parts, originate from China. As the judgment does not address this question at all, this too must remain unresolved. It is to be hoped that an appeal will be lodged against the decision.
Should the decision become final, e-bike manufacturers will in future have to accept that parts purchased for a specific assembly project will be regarded as a ‘disassembled’ e-bike, even if the necessary parts are imported over a period of several months and from several suppliers. In that case, anti-dumping duties would also apply to the parts, just as if e-

bikes had been imported from China. This would be a devastating outcome for the e-bike industry in the EU, and affected companies should take steps to counter it. It must be ensured that no false declarations are made. Consideration should even be given to implementing risk diversification measures in such cases, such as allocating imports for larger assembly projects to separate project companies. However, the trade associations are certainly also called upon to take action here, so that the EU legislature, the European Commission, establishes rules of interpretation that provide clarity in this uncertain legal situation.

We would be happy to advise you on the application of this decision in individual cases

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Voluntary Disclosure in Tax Law – What Has Become of the Announcement to Abolish Penalty-Free Voluntary Disclosure?

July 2026, Finance Minister Lars Klingbeil and Justice Minister Dr Stefanie Hubig announced, during a press conference to present the

action plan on financial and tax crime, that they would abolish voluntary disclosure with immunity from prosecution in its current form. What does this mean? Section 371 of the German Fiscal Code (Abgabenordnung – AO) provides for voluntary disclosure in cases of tax evasion. It provides for exemption from prosecution, particularly in the following cases:

- The tax evasion does not involve a particularly large amount (the amount of tax evaded per offence does not exceed EUR 25,000; this is not a case covered by Section 370(2), (3) or (4) of the German Fiscal Code (AO)).
- The tax evasion has not yet been detected by the authorities, nor is any tax audit imminent
- The voluntary disclosure must correct the tax returns for all tax offences covered by the applicable ten-year period
- The taxes will be paid

All in all, this applies to the “small fry”. However, there is also Section 398a of the German Fiscal Code (AO), which allows for the refraining from prosecution for larger sums if, in addition to the tax and interest, a percentage-based amount of 10-20 % is paid for large sums of tax evasion. This form of extended voluntary disclosure has come under political scrutiny.

But what has actually become of this in the political arena, and what advice do we give our clients? Of course, as long as no new regulations have yet been introduced to abolish it, it is conceivable to make extensive use of voluntary disclosure. I have already seen this recommendation put forward by some of my colleagues. However, no ministerial draft legislation regarding the implementation of the action plan and the abolition of voluntary disclosure have yet been made public. It is therefore genuinely impossible to predict whether this change will come into force shortly and, if so, in what form.

Naturally, I do not wish to discourage anyone from submitting a voluntary disclosure, and we will also provide you with prompt and active support. But there is no need to rush into anything.

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