Definition: Customs Union

A customs union is an entity formed by a customs territory, replacing two or more territories and having in its ultimate state the following characteristics:

- a common customs tariff and a common or harmonized customs legislation for the application of that tariff;

- the absence of any customs duties and charges having equivalent effect in trade between the countries forming the customs union in products originating entirely in those countries or in products of other countries in respect of which import formalities have been complied with and customs duties and charges having equivalent effect have been levied or guaranteed and if they have not benefited from a total or partial drawback of such duties and charges;

- the elimination of restrictive regulations of commerce within the customs union”.[1]

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