EXPORT AND IMPORT COMPLIANCE MANUAL

A Reference Guide to Law Enforcement and Customs Audit Expectations for Importers and Exporters

Jurisdictions Covered in This Edition

United Kingdom | European Union | United States | Australia

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Additional jurisdictions will be added to future editions as required.

Table of Contents

TOC \h \o "1-3"

About This Manual

This manual is issued for the awareness of importers and exporters, and is intended to explain, in plain terms, the internal controls and compliance program elements that customs and export control authorities expect a business to have in place. It is not a substitute for legal advice, and it does not replace the primary legislation, regulations, or official guidance issued by the relevant government authority in each jurisdiction.

The manual is organised in two layers. Part A sets out the compliance program elements that recur across every jurisdiction examined here, because they all trace back to the same underlying standard, the World Customs Organization SAFE Framework of Standards, and to a broadly consistent enforcement philosophy: authorities reward businesses that can demonstrate a working internal control system, and penalise those that cannot, largely irrespective of whether an error was intentional.

The chapters that follow set out how each named jurisdiction applies that underlying standard in practice: the specific program names, the criteria examiners test against, and the record retention periods and audit triggers that apply locally. Businesses trading across borders should treat Part A as the design specification for a single group-wide compliance program, and the jurisdiction chapters as the local calibration required in each market.

This is a living document. As the business's footprint expands into additional markets, further jurisdiction chapters will be added using the same structure, so that the manual remains a single reference point regardless of how many countries are in scope.

How to Use This Manual

- New staff involved in import or export transactions should read Part A in full as part of induction.
- Staff working predominantly in one jurisdiction should also read the relevant chapter in full.
- Compliance officers should use the checklists in each chapter as the basis for periodic internal self-assessment.
- Senior management should review the manual at least annually, and whenever the business enters a new jurisdiction, adds a new controlled product line, or receives an audit notice from any authority.

Part A: What Customs and Export Control Auditors Expect

Regardless of which country's authority is conducting the audit, whether that is HM Revenue and Customs, the European Commission or a national competent authority, US Customs and Border Protection, the Bureau of Industry and Security, or the Australian Border Force, examiners are testing for the same underlying question: does this business have a working system of internal control that reliably produces accurate declarations and lawful trade decisions, transaction after transaction, without relying on luck or on any one individual's memory.

That system is usually referred to as an Internal Compliance Program, or ICP, on the export control side, and as an internal control framework or compliance framework on the customs side. The two are converging in substance even where the terminology differs. The eleven elements below are drawn from the official guidance published by the European Commission on dual-use trade control ICPs, the US Bureau of Industry and Security's nine-element Export Management and Compliance Program guidance, HM Revenue and Customs' Authorised Economic Operator criteria, and the Australian Department of Defence's internal compliance guidance for export controls. Every one of these authorities is, in substance, asking for the same eleven things.

1. Management Commitment

Auditors look for visible, documented commitment from senior management, not just a policy that sits in a folder. This means a signed compliance policy statement, a named individual with real authority over compliance decisions, and evidence that compliance can override a commercial deadline when necessary.

- Board or senior management has issued a documented, signed compliance policy statement
- A named individual holds formal responsibility for trade compliance, even if this is not a full-time role
- The compliance function has demonstrated authority to stop a shipment or transaction without commercial override
- Budget and resourcing allocated to compliance activity is proportionate to the scale and risk of the business

2. Organisational Structure and Responsibility

A common audit finding is that responsibility for compliance is unclear, or sits with someone who has no real authority to act on it. Auditors expect to see compliance reporting into senior management directly, not buried several layers below sales or logistics.

- Reporting lines from compliance to senior management are documented and independent of sales or logistics pressure
- Roles and responsibilities for classification, licensing, screening, and record keeping are assigned in writing
- An escalation path exists for staff who have a compliance question or concern

3. Risk Assessment

A generic, one-size-fits-all compliance program is treated with suspicion by auditors. They expect to see evidence that the business has actually thought about where its own risk lies: which products, which countries, which customers, which transaction types.

- A formal risk assessment is conducted at least annually, covering products, destination countries, customers, and transaction types
- The risk assessment is updated when the business changes materially, for example new product lines, new markets, or new counterparties
- Findings from the risk assessment visibly feed into the compliance policy and the training program

4. Written Policies and Procedures

An unwritten compliance culture, however well intentioned, does not survive an audit or a change of staff. Authorities expect a written manual that staff can actually point to and follow.

- A written compliance manual exists, covering classification, licensing, screening, and documentation practice
- Procedures are version-controlled and dated
- Procedures are accessible to everyone who needs them, not only to the compliance team

5. Classification and Licence Determination

Correct classification is the foundation of both customs duty accuracy and export control compliance. Auditors will ask not just what the classification is, but how the business arrived at it, and whether that reasoning is written down.

- A documented methodology exists for HS, HTS, or commodity code classification, with the rationale retained for each transaction
- Dual-use, military, and strategic goods control list classifications (ECCN, UK Strategic Export Control List, EU dual-use Annex I, or the Australian Defence and Strategic Goods List, as relevant) are reviewed and kept current
- The product and licence matrix is reviewed at a defined interval
- Licensing triggers are identified before shipment, not discovered afterwards

6. Transaction and Party Screening

This is one of the areas most heavily tested in enforcement actions worldwide. Screening has to happen at the right point in the transaction, and has to be repeated, not performed once and forgotten.

- Denied party, sanctions, and restricted party screening is applied to every counterparty: customer, consignee, end user, freight forwarder, and financial intermediary
- Screening is applied at order intake and repeated before shipment
- Red flag indicators are documented and staff are trained to recognise them
- End use and end user checks are performed and evidenced for controlled items

7. Training and Awareness

Compliance failures are frequently traced back to staff outside the compliance function itself, sales, logistics, or finance, who had no idea their actions could trigger an export control or customs obligation.

- Induction training is given to all staff who can trigger an export or import, not only to dedicated compliance staff
- Refresher training is provided periodically, with attendance records retained

- Role-specific training is provided for staff performing classification, licensing, or screening tasks

8. Record Keeping and Documentation

A decision that cannot be evidenced is treated by an auditor as a decision that was never made. The specific retention period differs by jurisdiction, covered in each chapter that follows, but the underlying expectation is consistent.

- A full audit trail is retained for every transaction: commercial invoice, classification rationale, licence where applicable, screening results, and transport documents
- Records are retained for the correct statutory period in every relevant jurisdiction
- Records can be recovered and produced within a reasonable timeframe on request
- Backup and disaster recovery arrangements exist for compliance records

9. Internal Audit, Testing, and Self-Assessment

Authorities in all four jurisdictions covered in this manual offer meaningfully reduced penalties to businesses that catch and disclose their own errors, compared with businesses whose errors are found by the regulator. A working internal audit function is what makes that possible.

- Internal audits or self-assessments are scheduled, at minimum annually
- The audit sample is statistically meaningful, not limited to the highest-value transactions
- Findings are reported to senior management with a remediation timeline
- Ad hoc spot checks are performed on valuation, classification, origin, and licensing between scheduled audits

10. Reporting, Escalation, and Corrective Action

Every jurisdiction in this manual has some form of voluntary disclosure regime that materially reduces penalties for businesses that come forward proactively. Being ready to use it is as important as having the policy that leads a business to find the error in the first place.

- An internal reporting channel exists for staff to raise concerns without fear of reprisal
- A documented process exists for investigating suspected breaches
- A corrective action plan template is used and evidenced whenever an issue is found
- The voluntary disclosure procedure for each relevant jurisdiction is understood and ready to activate

11. Physical and Information Security

This element is sometimes overlooked by businesses that think of compliance purely as a paperwork exercise, but it is tested directly in AEO and Trusted Trader style accreditations, and is central to preventing unauthorised access to controlled technology.

- Access to premises, warehousing, and IT systems handling controlled goods or technology is controlled
- Controlled and non-controlled goods are segregated where this is required
- Cybersecurity controls exist around export-controlled technical data, given the risk of an unauthorised electronic transfer being treated as an export in its own right

- Personnel security and background screening is proportionate to the sensitivity of the goods handled

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Why This Framework Is Consistent Across Jurisdictions

The consistency is not coincidental. The World Customs Organization's SAFE Framework of Standards underpins the Authorised Economic Operator style programs in the United Kingdom, the European Union, and Australia, while the US Customs Trade Partnership Against Terrorism and Importer Self-Assessment programs were built on compatible principles and are subject to mutual recognition arrangements with several of these AEO-style programs. On the export control side, the same is true of the elements underlying the EU's dual-use ICP guidance and the US Bureau of Industry and Security's EMCP guidance. A business that builds its internal compliance program around the eleven elements above, and then applies the jurisdiction-specific calibration in the chapters that follow, is in a strong position to satisfy an auditor from any of these authorities.

Chapter 1: United Kingdom

In the United Kingdom, import compliance is assessed by HM Revenue and Customs, principally by reference to the Authorised Economic Operator criteria set out in Customs Notice 117, whether or not the business is actually applying for AEO status. Export control compliance is assessed by reference to the Export Control Joint Unit's own published checklist, which applies to any business holding an open individual or open general export licence.

Import Compliance: HMRC and Authorised Economic Operator Criteria

HMRC will examine a business's record of compliance with customs and tax requirements over the preceding three years, covering customs duty, excise duty, VAT, PAYE, National Insurance, and corporation tax. The following are the practical tests applied.

- No serious or repeated infringements of customs and tax rules over the preceding three years
- A satisfactory system for managing commercial and transport records, providing a full audit trail of customs activity
- An accounting system consistent with generally accepted accounting principles
- Internal controls capable of detecting illegal or irregular transactions
- At least one named person with responsibility for customs matters, or a contracted party holding AEOC status
- Documented procedures to identify and voluntarily disclose errors to HMRC, with remedial action taken and any business change reported to HMRC within 30 days
- Satisfactory procedures for handling controlled goods, for example military goods or technology, dual use goods, excise goods, dangerous goods, hazardous materials, or CITES-listed items

Export Compliance: Export Control Joint Unit Checklist

This is the checklist ECJU itself publishes for businesses holding an export or trade licence, and is what an ECJU compliance visit will test against.

- Personnel records for everyone able to trigger an export, including anyone with access to email, telephone, or fax, are current, with induction and refresher training evidenced
- The product, country, and licence matrix is reviewed against current legislation at least every three months
- Open General Export Licences are checked for recent changes that mean goods or destinations are no longer covered
- End use enquiry information reaches the person responsible for licence processing, with sales and marketing staff briefed on what information is needed
- Licences held by the business are valid and up to date, bearing in mind open individual licences must have at least six months remaining before expiry, with extensions or new licences requested in good time
- Instructions to despatch departments and freight forwarders include a final check preventing export without licence clearance
- A random sample of two or three cases is checked periodically to confirm records are actually retrievable

- A documented plan exists for resolving problems when procedures are found unsatisfactory

Record Retention and Key Reference Points

Requirement	Detail
Customs declaration records	Generally 4 years from the date of the relevant declaration
VAT and tax accounting records	Generally 6 years
Governing authority	HM Revenue and Customs (import and customs); Export Control Joint Unit (export licensing)
Key reference	HMRC Customs Notice 117 (AEO criteria); Export Control Compliance Code of Practice
Voluntary disclosure	Available to HMRC and to ECJU; early, full, and truthful disclosure is treated favourably in both regimes

Chapter 2: European Union

Within the European Union, import compliance is assessed against the Authorised Economic Operator criteria set out in the Union Customs Code, applied by the national customs authority in each member state. Export compliance, specifically for dual-use items, is assessed against the seven core elements published in European Commission Recommendation (EU) 2019/1318, and against Regulation (EU) 2021/821. Both regimes are implemented and enforced at member state level, so local variation should always be checked with the relevant national competent authority.

Import Compliance: Union Customs Code AEO Criteria

EU customs authorities test against four pillars, whether or not a business is actually seeking AEO certification.

- Compliance record: no serious or repeated infringements of customs legislation or taxation rules, and no serious criminal offences relating to the economic activity of the applicant
- A satisfactory system of managing commercial and, where relevant, transport records, allowing appropriate customs controls, including an accounting system with a full audit trail and internal controls capable of detecting irregular transactions
- Proven financial solvency
- Practical standards of competence or professional qualifications directly related to the activity, and where AEO security and safety status is sought, appropriate security standards

Export Compliance: Dual-Use Internal Compliance Programme

The European Commission's guidance sets out seven core elements as the essential building blocks of an effective ICP. Companies are expected to tailor these to their own size and activity rather than adopt them mechanically, but examiners and national authorities will reference these seven elements directly.

- Top-level management commitment to compliance, including a corporate commitment statement communicated to all staff, not only those with a direct export control role
- A defined organisation structure, with clear responsibilities and adequate resources
- Training and awareness raising for all relevant personnel
- A transaction screening process and procedure, including recognition of red flag indicators
- Performance review, audits, reporting, and corrective actions, including clear escalation and a mechanism for staff to report concerns
- Recordkeeping and documentation, including for transactions that were screened and cleared as not controlled, not only for items that were licensed
- Physical and information security

Record Retention and Key Reference Points

Requirement	Detail
Customs records	Minimum 3 years under the Union Customs Code; some member states apply a longer national period
Dual-use export control records	Minimum 3 years under the EU dual-use regulation
Governing framework	Union Customs Code (Regulation (EU) No 952/2013) for customs;

Requirement	Detail
	Regulation (EU) 2021/821 for dual-use export controls
Key reference	Commission Recommendation (EU) 2019/1318 on Internal Compliance Programmes for dual-use trade controls
Enforcement	Implemented and enforced at member state level; consult the national competent authority for local variation

Where research organisations are involved in dual-use activity, the Commission has also published a separate, tailored ICP guidance, Recommendation (EU) 2021/1700, built on the same seven-element structure.

Chapter 3: United States

In the United States, import compliance is assessed by US Customs and Border Protection against the reasonable care standard codified at 19 U.S.C. 1484, most rigorously tested through a Focused Assessment audit. Export compliance under the Export Administration Regulations is assessed by the Bureau of Industry and Security against its published nine core elements of an Export Management and Compliance Program. Businesses handling defense articles or services, or with sanctions exposure, must also maintain parallel, legally distinct compliance programs under the International Traffic in Arms Regulations and under the Office of Foreign Assets Control's sanctions framework.

Import Compliance: CBP Reasonable Care and Focused Assessment

There is no single named importer ICP in the way the EU or UK use the term, but CBP's reasonable care standard functions the same way in practice, and is what a Focused Assessment audit team will test.

- A written classification rationale is retained for every HTS determination, including the General Rules of Interpretation analysis applied and any CBP rulings relied on
- Valuation worksheets show how entered value was calculated, including treatment of assists, royalties, and related-party pricing
- Country of origin determinations are supported by supplier declarations or certificates
- Use of experienced resources, customs brokers, trade counsel, and CBP's CROSS ruling database, is documented as part of the reasonable care process
- Internal review is conducted at least annually, with a triggered review after any sourcing country change, new product launch, or applicable tariff schedule revision
- Consideration is given to voluntary participation in the Importer Self-Assessment program or CTPAT, where import volume justifies it

Export Compliance: BIS Nine Core Elements of an EMCP

BIS publishes these nine elements as the benchmark for an effective Export Management and Compliance Program under the EAR.

- Management commitment
- Risk assessment, conducted at least annually
- A written EMCP, tailored to the organisation rather than a generic template
- Compliance training
- Cradle to grave export compliance security and screening, covering order intake through to post-shipment
- Recordkeeping
- Audits and assessments
- Reporting and escalation, including an internal mechanism for raising concerns
- Corrective action, including a route to Voluntary Self-Disclosure where a violation is identified

Parallel Regimes: ITAR and OFAC

Where a business handles defense articles or services, a separate compliance program is required under the International Traffic in Arms Regulations, administered by the Directorate of Defense Trade Controls. Where sanctions exposure exists, the Office of Foreign Assets Control applies its own five-pillar framework: management commitment, risk assessment, internal controls, testing and auditing, and training. These three regimes, EAR, ITAR, and OFAC, are commonly consolidated into a single internal program in practice, but remain legally distinct and should each be assessed on its own terms.

Record Retention and Key Reference Points

Requirement	Detail
Customs records	5 years from the date of entry, under 19 CFR 163.4, with shorter periods for specific categories such as drawback claims (3 years) and certain informal entries (2 years)
Export control records (EAR)	5 years from the latest of the export date, any known re-export or diversion date, or the date the transaction terminated
Governing authorities	US Customs and Border Protection (import); Bureau of Industry and Security (EAR exports); Directorate of Defense Trade Controls (ITAR); Office of Foreign Assets Control (sanctions)
Key reference	19 CFR 163.4; BIS Export Compliance Guidelines (Nine Core Elements); CBP Focused Assessment Program
Voluntary disclosure	Available to CBP and to BIS; a timely, complete Voluntary Self-Disclosure materially mitigates penalty exposure under both regimes

Chapter 4: Australia

In Australia, import and export declaration compliance is overseen by the Australian Border Force, which does not publish a single named importer ICP standard but applies consistent compliance expectations and offers a formal voluntary disclosure regime. Export control compliance for goods, software, and technology on the Defence and Strategic Goods List is overseen by the Department of Defence, whose Defence Export Controls division publishes its own internal compliance guidance.

Import and Export Declaration Compliance: Australian Border Force

The ABF's recent Goods Compliance Updates have placed particular emphasis on declaration accuracy, correct use of anti-dumping exemption codes, and the value of robust internal controls.

- Import and export declarations are correctly classified, valued, and originated
- Internal controls are in place to ensure accuracy and consistency of import and export declaration reporting
- Anti-dumping exemption codes are applied correctly and reviewed periodically, given current ABF scrutiny in this area
- The voluntary disclosure procedure is understood: a full, truthful disclosure made before any enforcement action can obtain protection from penalties and prosecution under sections 243T and 243U of the Customs Act 1901
- Consideration is given to Australian Trusted Trader accreditation, which requires a documented internal review of supply chain security and trade compliance, and up to date standard operating procedures for cargo handling and personnel security, before application

Export Compliance: Defence Export Controls Internal Compliance Guidance

This applies to any business holding, or seeking, a permit under the Defence Trade Controls Act, and is also referenced by the Department of Foreign Affairs and Trade for broader export control matters.

- A documented commitment to compliance, aligned with the organisation's broader strategy and business objectives
- Export and supply screening procedures to determine whether goods, software, or technology are controlled under the Defence and Strategic Goods List
- A regular audit system confirming export control policy and procedures are implemented correctly and comply with Australian record keeping requirements
- Audit results reported to senior representatives, with corrective action taken as required
- Procedures for staff to identify and manage suspected non-compliance
- Staff trained to identify suspicious approaches and red flags
- Close cooperation maintained with the Department of Foreign Affairs and Trade and the Australian Border Force on classification and licensing questions

Record Retention and Key Reference Points

Requirement	Detail
Import and export records	5 years from the date of entry
Governing authorities	Australian Border Force (customs and declarations); Department

Requirement	Detail
	of Defence, Defence Export Controls (strategic goods export licensing)
Key reference	Customs Act 1901; Defence Trade Controls Act 2012; Department of Defence Internal Compliance guidance
Voluntary disclosure	Sections 243T and 243U of the Customs Act 1901 provide protection from penalties and prosecution for a full, truthful, and timely disclosure
Trusted trader program	Australian Trusted Trader, administered by the Australian Border Force, aligned with the WCO SAFE Framework

Appendix A: Glossary of Acronyms

Acronym	Meaning
ABF	Australian Border Force
AEO	Authorised Economic Operator (UK and EU customs accreditation)
ATT	Australian Trusted Trader
BIS	Bureau of Industry and Security (United States Department of Commerce)
CBP	United States Customs and Border Protection
CTPAT	Customs Trade Partnership Against Terrorism (United States)
DDTC	Directorate of Defense Trade Controls (United States Department of State)
DSGL	Defence and Strategic Goods List (Australia)
EAR	Export Administration Regulations (United States)
ECCN	Export Control Classification Number (United States)
ECJU	Export Control Joint Unit (United Kingdom)
EMCP	Export Management and Compliance Program (United States)
HMRC	His Majesty's Revenue and Customs (United Kingdom)
HS / HTS	Harmonized System / Harmonized Tariff Schedule
ICP	Internal Compliance Programme
ISA	Importer Self-Assessment (United States)
ITAR	International Traffic in Arms Regulations (United States)
OFAC	Office of Foreign Assets Control (United States Department of the Treasury)
OGEL	Open General Export Licence (United Kingdom)
UCC	Union Customs Code (European Union)
WCO	World Customs Organization

Appendix B: Document Control

Field	Detail
Document title	Export and Import Compliance Manual
Version	1.0
Date issued	12 September 2026
Jurisdictions covered	United Kingdom, European Union, United States, Australia
Planned future editions	Additional jurisdiction chapters to be added as required by business need, using the same chapter structure
Review cycle	At minimum annually, and on any material change to the law in a covered jurisdiction

Appendix C: Record Retention and Penalty Comparison

This appendix draws together, side by side, the record retention periods and penalty regimes set out in Chapters 1 to 4. It is built from the primary legislation and current agency guidance in each jurisdiction rather than secondary summaries, since penalty figures move and are easy to misstate.

Record Retention Periods

Jurisdiction	Customs / Import Records	Export Control Records	Legal Basis
United Kingdom	Generally 4 years from the date of the relevant declaration; VAT and tax accounting records generally 6 years	No separate statutory period; ECJU's checklist expects records to remain accessible for audit throughout the licence's validity	HMRC customs record keeping rules; Export Control Compliance Code of Practice
European Union	Minimum 3 years under the Union Customs Code; some member states apply a longer national period	Minimum 3 years under the dual-use regulation	Union Customs Code (Regulation (EU) No 952/2013); Regulation (EU) 2021/821
United States	5 years from the date of entry, or 5 years from the date of the activity requiring the record, with shorter exceptions for specific record types	5 years from the latest of the export date, any known re-export or diversion date, or the date the transaction terminated	19 CFR 163.4; EAR Part 762
Australia	5 years from the date of entry	No separate statutory period specified; Defence Export Controls guidance expects records sufficient to support audit	Customs Act 1901; Defence Trade Controls Act 2012

Penalty Regimes

Jurisdiction	Customs / Import Penalty	Export Control Penalty	Voluntary Disclosure
United Kingdom	Civil penalty for inaccurate declarations, typically £250 per contravention as a minimum before mitigation, rising for serious errors where duty or import VAT exceeds £10,000 on a single declaration; a separate civil evasion penalty applies where dishonesty is involved	Up to 10 years imprisonment and an unlimited fine on conviction on indictment for unlicensed export of controlled goods; HMRC can instead issue a civil compound penalty, with recent settlements exceeding £1 million for a single case	No penalty is issued where a contravention is voluntarily disclosed before HMRC begins or is about to begin an enquiry
European Union	Set at member state level under the Union Customs Code; no EU-wide figure	Under Directive (EU) 2024/1226, member states must impose a maximum term	Handled at member state level; most

Jurisdiction	Customs / Import Penalty	Export Control Penalty	Voluntary Disclosure
	applies	of imprisonment of at least 5 years where military or dual-use Annex IV items are involved, or 1 to 5 years where the value involved is at least EUR 100,000; fines for legal persons of at least 5% of worldwide turnover or EUR 40 million, whichever is greater	national authorities materially reduce penalties for a complete, unprompted disclosure, but the mechanism and threshold vary by country
United States	Civil penalty under 19 USC 1592, calculated by culpability: negligence is the lesser of 2 times the duty loss or 20% of dutiable value if there was no loss; gross negligence rises to 4 times the duty loss or 40% of dutiable value; fraud is capped at the domestic value of the merchandise	Criminal penalties of up to 20 years imprisonment and up to $1,000,000 per violation; maximum administrative civil penalty of $374,474 per violation or twice the transaction value, whichever is greater, adjusted annually for inflation	A timely, complete Prior Disclosure to CBP or Voluntary Self-Disclosure to BIS materially reduces penalty exposure in both regimes
Australia	Up to 250 penalty units for a false statement to a customs officer under section 234; sections 243T and 243U impose separate penalties for false or misleading statements, calculated by reference to the duty at risk	Imprisonment of up to 10 years or a fine not exceeding 2,500 penalty units, or both, for supplying DSGL technology without a permit, under both the Customs Act and the Defence Trade Controls Act	Sections 243T and 243U provide protection from penalties and prosecution for a full, truthful disclosure made before enforcement action begins

Two accuracy notes. First, the Australian penalty unit dollar value is indexed periodically under the Crimes Act 1914, so the penalty unit count, which is fixed in legislation, is shown here rather than a dollar figure that would already be out of date; convert at the current rate when it matters to a live matter. Second, the EU penalty regime shown is the harmonised minimum under Directive (EU) 2024/1226; several member states set higher maximums in their own national implementing legislation, so a business trading into a specific EU country should check that country's transposing law rather than relying on the EU-wide floor.