

Instruction Manual

on

Customs Warehousing

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This Manual provides a guide to the interpretation of the law governing Customs Warehousing. This is set out in Council Regulation (EC) No. 2913/92 (the Customs Code) and Commission Regulation (EC) No. 2454/93 (the Implementing Provisions) and the Instruction should be read in conjunction with those Regulations.

Links: [Customs Code](#), [Implementing Provisions](#)

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Definitions

In the context of this instruction:

- “CAP” means common agricultural policy.
- “Commercial policy measures” means non-tariff measures established, as part of the common commercial policy, in the form of Community provisions governing the import and export of goods, such as surveillance or safeguard measures, quantitative restrictions or limits and import or export prohibitions;
- “Customs approved treatment or use” means any use to which goods are put which is approved by Revenue e.g. re-export, entry into a customs warehouse or free zone, destruction, release for free circulation, entry to another customs approved procedure e.g. Inward Processing Procedure;
- “Customs Code” refers to EU Council Regulation 2913/92 establishing the Community Customs Code;
- “Implementing Provisions” refers to EU Commission Regulation 2454/93 laying down provisions for the implementation of Council Regulation 2913/92 establishing the Community Customs Code;
- “Import duties” means
 - customs duties;
 - charges having equivalent effect to Customs duties;
 - import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products;
- “Release for free circulation” means released on to the Community market for sale and consumption in the Community;
- “Usual forms of handling” means such handling operations as are needed to ensure preservation of goods or to improve packaging or marketable quality which may be carried out in customs warehouses and free zones. A list of such handling operations is contained in annex 72 to the Implementing Provisions (see Appendix J of this Manual)

1. Introduction

1.1 What is customs warehousing?

Customs warehousing is one of a number of procedures provided for in EU legislation which are referred to collectively as customs procedures with economic impact. Customs warehousing allows non-community goods to be stored in a designated location within the customs territory of the EU without being subject to import duties. Duty becomes payable when the goods are released for free circulation.

It should be noted in particular that the customs warehousing arrangements outlined in this Manual relate to goods that are subject to import duties on their entry into the Community. Where the goods are also liable to excise duty then either

- the importer must pay the excise duty before the goods are brought into the customs warehouse procedure or
- the warehouse premises must be approved both as a customs warehouse and a tax warehouse (see Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual). In this case, when controlling the goods in the warehouse, the control officer must take account of the rules set out in this Manual (insofar as the import duty is concerned) and the rules set out for tax warehouses (insofar as the excise duty is concerned).

1.2 Public and private customs warehouses.

There are two main categories of customs warehouses, public or private.

- A public warehouse is used to store goods on behalf of any trader (depositor).
- A private warehouse is reserved for the use of the authorised trader who is also the depositor of the goods. The trader need not be the owner of the goods being deposited.

Within the above categories there is provision for six different types of customs warehouses described as A, B, C, D, E and F. The different types are defined as follows:

- Type A: A public customs warehouse available to any trader for the warehousing of goods where the authorised warehouse keeper is responsible for ensuring that the goods remain under Revenue supervision and that all conditions attached to the customs warehouse Authorisation are being complied with. The duty is assessed on the basis of the value of the goods at the time of release for free circulation. This type of customs warehouse has its physical location defined.
- Type B: A public customs warehouse where the individual traders using the warehouse are responsible for ensuring that the goods remain under Revenue supervision and that all conditions attached to the customs warehouse Authorisation are being complied with. The duty is assessed on the basis of the value of the goods at the time of release for free circulation. This type of customs warehouse has its physical location defined. There are no such warehouses in Ireland.
- Type C: A private customs warehouse reserved for the warehousing of goods by the authorised trader. The trader must be the depositor of the goods but does not have to be the owner of the goods. The duty is assessed on the basis of the value of the goods at the time of release for free circulation. This type of customs

warehouse has its physical location defined.

- Type D: A private customs warehouse with the same conditions as type C but the trader has the option of having the goods assessed for duty either on the basis of their value at the time they were placed in the customs warehouse or at the time of release for free circulation. This type of customs warehouse has its physical location defined.
- Type E: A private customs warehouse in which the authorised trader and their commercial accounting and stock control systems are authorised rather than a defined physical location. However the address of all the facilities in which goods are to be stored must be noted on the Authorisation. The methods for charging duty are the same as those applied to type D.
- Type F: A public customs warehouse which is run directly by customs. There are no such warehouses in Ireland.

Minor handling operations may be allowed while goods are held under the customs warehouse procedure. The forms of handling allowed under the customs warehousing procedure are limited and are set out in Annex 72 of the Implementing Provisions to the Customs Code (see appendix J of this Manual).

2. Application for Authorisation.

(Customs Code Articles 85 to 87 and 100; Implementing Provisions, Articles 497 to 508 and Annex 67).

2.1 Application Procedure

Applications are dealt with in the Regions/LCD. All applications including those for amendment of existing Authorisations must be submitted in writing by the trader to the Region/LCD where the premises is located or to the Region/LCD where the main accounts of the business are kept if a type E customs warehouse Authorisation is being applied for. A standard application form is attached at Appendix A.

The trader must be informed by the Region/LCD of the decision whether or not to issue an Authorisation within 60 days of the date on which the application was received or 60 days from the date any outstanding or additional information that was requested is received by customs.

2.2 Processing of the application by Region/LCD

Following receipt of an application the Region/LCD should establish who the Control Officer will be for the warehouse. The Control Officer should then contact the trader and arrange a meeting. The purpose of the meeting is to ensure that satisfactory arrangements are in place. The Control Officer should examine the proposed premises, the accounting procedures, the stock control systems and, where relevant, the processing procedures involved. The Control Officer should also explain to the trader the obligations, which must be fulfilled by anyone availing of customs warehousing. The importance of observing the authorised limits for quantities and values and the time limit for discharge should be clearly pointed out during this meeting. The trader should provide a written undertaking allowing Revenue right of entry to the premises. Where the trader is a company, a senior executive in charge should be consulted to ensure that management are aware of their obligations under this procedure.

The Control Officer should confirm that:

- the applicant is established in the Community;
- the applicant can demonstrate that there is an economic need for customs warehousing and that the warehouse is to be used primarily for the storage of goods;
- all necessary supporting documents, including maps, drawings etc. are submitted (all applications, other than for type E customs warehouses, must be accompanied by a professional drawing of the premises);
- a verifiable and accurate stock control and accounting system is in place;
- any usual forms of handling which is intended to be carried out does not predominate over the storage of goods;
- official supervision and checks can be effected without the need for an administrative system which is out of proportion to the economic needs involved;
- the applicant is capable of fulfilling the obligations that arise from the storage of goods covered by the customs warehousing procedure and of complying with the conditions of approval governing the Authorisation;
- the intended premises is suitable with regard to security, access arrangements, health and safety and storage facilities;
- if the application includes goods which may present a danger or are likely to spoil other goods or require special storage facilities, the premises must be equipped to receive such goods.

2.3 Economic need

The trader must provide sufficient evidence of economic need at the time of application and this evidence must be assessed as to the necessity for customs warehousing facilities. An example of evidence of economic need may be contractual arrangements between the applicant and his/her customers or potential customers. Failure to provide sufficient evidence of economic need or where the costs of administrative arrangements are disproportionate to the economic need involved should lead to the rejection of an application.

The following are the criteria for establishing economic need: -

- An application for public warehousing must include evidence of public demand for general warehousing facilities. This should include details of the expected volume of business e.g. the anticipated number of traders, number of transactions, the amount of customs liability at any one time and the degree of openness or availability of the warehousing facilities to the public.
- An application for private warehousing must include evidence of the necessity for the trader to have storage facilities for imported goods. As a general rule an economic need can be said to exist for a private warehouse where commercial operations necessitate the storage of goods regardless of customs requirements. Supporting evidence should indicate the operational necessity for storage, stock levels, frequency of usage, nature of business and any further information necessary to aid assessment.

2.4 Security

(Customs Code, Articles 88 and 189 to 200)

An Authorisation cannot issue until appropriate security has been provided to cover the duty suspended on the import goods. *[Note however that where the trader is an Authorised Economic Operator (AEO), it will be possible to consider the possibility of not requiring a bond. In such a case the Control Officer should discuss with Customs Division as to whether or not a bond should be sought.]* Security for a customs warehouse is provided in the form of a bond issued by a bank or insurance company.

The purpose of a bond is to secure duties suspended on goods stored in the customs warehouse and to ensure compliance by the trader with the conditions attached to the Authorisation.

The amount secured by the bond, referred to as the bond penalty, is calculated on the basis of the average rate of duty on imports during the average stock turnover period. The following is an example of a bond calculation:

<u>Annual imports:-</u>	€500,000
Turnover period:-	Seven months
Imports during turnover period taken as seven twelfths of annual imports:-	€291,667
Duty @ 9.0% on €291,667:-	€26,250
Bond penalty :-	€27,000

Bond penalties should be rounded up to the nearest thousand euros and a minimum penalty of €7,000 should be applied in all cases. Traders applying for a customs warehouse for storage of zero rated goods should be requested to provide bond cover in the minimum amount. While the bond is being prepared, the trader must provide a cover note, which is a document issued by an insurance company or bank securing the duty at risk on an interim basis until the bond is executed. There is a strict legal wording for cover notes and this is available from Economic Procedures Section.

2.5 Single Authorisation

(Article 500 Implementing Provisions)

Despite the somewhat confusing title a single customs warehouse Authorisation may be issued to a trader who wishes to store goods in more than one Member State. A single Authorisation can only issue in respect of a type E customs warehouse. An application for a single Authorisation on the standard application form is generally submitted in the Member State where the trader's main accounts are held. A company whose main accounts are held in Ireland will apply to the Irish administration to have another Member State or States included in their Irish Authorisation. In the same way a company whose accounts are held in another Member State, but who wishes to store goods in Ireland, will apply to the Customs Authorities in the other Member State to have Ireland included in their Authorisation.

2.5.1 Main accounts held in Ireland

- All applications for single Authorisations in Ireland should be made to the Region/LCD.
- The designated Control Officer should process the application as outlined in para 2.2.
- The designated Control Officer should ensure that any controls required at a local level in any other Member State are clearly established at this stage.
- The application and the Officer's report should be referred to Economic Procedures Section.
- On receipt of a positive recommendation from the Control Officer, Economic Procedures Section will prepare a draft Authorisation which is immediately copied to the authorities in the Member State/s in which the procedure will be carried out. This draft will include the controls required by the Irish Administration.
- Economic Procedures Section will issue the Authorisation on receipt of agreement by the other Member State/s or after 30 days if no objections are received.
- Responsibility for control of the Authorisation rests with the Irish Administration (not withstanding the fact that the goods are being stored in another Member State).
- Bills of discharge and duty payments for processing in all of the Member States involved must be returned to the Region/LCD in which the trader is located.
- Economic Procedures Section will maintain contact with other Administration/s regarding amendments or other issues throughout the lifetime of the Authorisation.

2.5.2 Main accounts held in another Member State

- In the case of applications for single Authorisations in other Member States, the draft Authorisation is forwarded by the Member State to Economic Procedures Section.
- This draft is forwarded to the Region/LCD where the Irish trader is based. This draft should be examined in a timely fashion as the Authorisation may be issued by the other Member State if no objection is received within 30 days.
- The designated Control Officer should contact the trader and arrange a meeting to examine the proposed premises, the accounting procedures used and to explain to the trader their obligations with regard to this customs warehouse Authorisation.
- The Region/LCD may, if they consider it necessary, require that security be put in place with separate conditions agreed in respect of the Irish trader. However, responsibility for control of the Authorisation rests with the issuing Member State. The Region/LCD should liaise with the issuing Member State through Economic Procedures Section regarding any necessary controls.
- On receipt of a positive recommendation from the Region/LCD, Economic Procedures Section will inform the other Member State that Ireland has no objection to the issuing of the Authorisation.
- Economic Procedures Section will be kept informed by other Administration/s regarding any amendments or other issues throughout the lifetime of the Authorisation.

2.6 What goods can be stored in a customs warehouse?

The following goods can be stored in a customs warehouse:

- non-Community goods liable to customs duties and/or VAT (whether or not eligible for preference);
- non-Community goods (other than goods subject to prohibitions and restrictions) which are awaiting necessary supporting documentation e.g. an import licence;
- non-Community goods entered to another suspensive arrangement and warehoused for export from the Community;
- non-Community products for processing under customs control;
- non-Community goods which are liable to a 0% rate of customs duty but on which VAT is payable at importation;
- Community goods eligible for CAP refunds on export;
- goods in free circulation in respect of which a claim for repayment of import duty is dependant on those goods being re-exported.

2.7 What goods cannot be stored in a customs warehouse?

The following goods cannot be stored in a customs warehouse:

- meat, meat products and other goods subject to veterinary checks unless the necessary import licence and/or health certificate have been presented and veterinary checks have been completed at the frontier;
- non-Community goods subject to prohibitions or restrictions unless the necessary supporting documentation such as an import licence has been presented;
- goods liable to excise duties unless the customs warehouse is also authorised as an excise warehouse or the excise duty is paid before the goods are entered into the customs warehouse.

2.8 How long can goods be stored in a customs warehouse?

Generally there is no limit on the length of time that goods can be stored in a customs warehouse.

2.9 Can goods be retailed in a customs warehouse?

(Article 527 Implementing Provisions)

Retail sales cannot take place in a customs warehouse with the exception of goods which can be sold duty free:

- to travellers in transit to third countries (e.g. from duty free shops at airports);
- under diplomatic or consular arrangements; or
- to members of international organisations or NATO forces.

3. Issue of the Authorisation

3.1 Issue of a new Authorisation

The following are the procedures to be followed:

- Having conducted the pre-approval visit and any additional checks, a report is to be prepared by the Control Officer covering all of the points mentioned at para. 2.2. A copy of this report is to be retained on the local file.
- When the application is approved by local management a request for a warehouse Authorisation number should be made to Economic Procedures Section, indicating the name and address of the trader, the trader's VAT number, the location of the customs warehouse, and the customs warehouse type. The number will be issued immediately.
- The Authorisation is then prepared using the format set out in Appendix B. The draft Authorisation and the original cover note should then be sent to Economic Procedures Section for their file.
- If Economic Procedures Section approves the cover note they will notify AEP Section and have the number entered on AEP.
- The Control Officer should then hand deliver the original Authorisation and a copy of the appropriate conditions to the trader. The trader should be required to sign a copy of the conditions before the Authorisation is handed over. Draft standard conditions are attached at Appendices C, D, E and F. These should be modified as required, to suit the particular warehouse, by the Control Officer.
- Any amendments approved by the Control Officer to the Authorisation during its period of validity should be notified to Economic Procedures Section.

3.2 When does an Authorisation become effective?

(Implementing Provisions Article 507(1) and 508(1))

An Authorisation will take effect on the date of issue or on any later date specified in the Authorisation.

In the case of a private warehouse, the Control Officer can in exceptional circumstances agree to the operation of customs warehousing arrangements prior to the issue of the Authorisation but not earlier than the date of receipt of the application. Customs warehouse Authorisations cannot be issued retrospectively.

3.3 Period of validity

There is no limit to the period of validity for a customs warehouse Authorisation.

4. Entry of goods to the procedure

(Customs Code Article 105, Implementing Provisions Article 515, 516, 528 – 530).

Goods can be entered into the customs warehouse procedure in two ways, they can be transferred in from another warehouse or procedure, or they can be imported directly into the procedure.

Goods entering by SAD will be captured by the IBI and CIF system on Revnet. Goods entering or exiting the warehouse by transfer can in exceptional circumstances use commercial documentation to complete the transaction (see para 9.2), however, this method is not captured on the IBI or CIF system.

It is vital that goods entering/exiting the warehouse on transfer are monitored carefully as there might not be a SAD produced for them. It is very important that the method of identification is agreed in advance, between the Customs Officer and the trader before the authorisation is approved, and is set down in the conditions. It is also important that periodic checks are carried out to ascertain that the trader is compliant in this matter, and that all records of transactions without SAD's are entered into the stock records.

4.1 How are goods entered to the customs warehousing procedure?

When entering goods to the customs warehousing procedure it is mandatory that the trader completes a SAD using the AEP system. They must:

- enter the appropriate procedure code in Box 37 of the SAD – first two digits will be 71;
- enter the customs warehouse number in Box 49;
- enter details of the goods in the stock records on their arrival at the customs warehouse.
- Only the VAT number of the Authorisation holder can be used.

5. Discharge of goods from the customs warehouse procedure

5.1 How are goods discharged from a customs warehouse?

Goods may be discharged by any of the following:

- release for free circulation;
- re-export outside the EU (including duty free sales to entitled travellers);
- transfer to another customs procedure with economic impact;
- transfer to a free zone;
- transfer to another Member State under the Transit procedure;
- destruction under official supervision.

5.2 How are goods released for free circulation?

As with the procedure for entering goods, the trader must on releasing goods from the warehouse to free circulation complete a SAD using the AEP system. They must:

- present the SAD and any other appropriate documents required by Revenue;
- pay any customs duties and charges – a deferred payment arrangement may be applied;
- record details of the discharge, including details of the SAD (number and date) etc. in the stock records.

5.3 How does the deferred payment arrangement work?

Where a deferred payment arrangement has been entered into, a periodic entry must be lodged not later than the last working day of the month in which the goods are delivered for free circulation and payment must be made not later than the 15th day of the month following that of delivery. Operation of this arrangement is subject to provision of separate bond cover to guarantee the import duties on the released goods. Any application to operate this system should be agreed with the Control Officer in advance.

5.4 How is the duty calculated?

(Implementing Provisions Article 525 and 529.2)

The amount of duty on goods released for free circulation is based on:

in the case of type A, B, C and F customs warehouses, the value of the goods at the time of discharge from such customs warehouses. If the goods have incurred warehousing, preservation or handling costs while in such customs warehouses these costs may be deducted provided they are shown separately from the price actually paid or payable for the goods and are clearly reflected in the trader's accounts. Where the above costs are deducted, the value of warehoused goods on entry for free circulation should not be less than the declared value on original entry into the warehouse. n

- in the case of type D and E customs warehouses, the value of the goods at the time of entry to or discharge from the customs warehouse.

5.5 What is required for goods, which are re-exported?

An export SAD must be completed in respect of goods being re-exported which were previously entered for the customs warehousing arrangements. Evidence that the goods have left the Community must to be kept by the trader. Procedure code 3171 must be used in box 37 of the SAD. T1 Full Transit must also be used if it is not a direct export.

5.6 Discharge of goods other than to free circulation

For a discharge to any of the procedures (other than to free circulation) mentioned at para. 5.1 the following is required:

- Presentation of a SAD and other appropriate documents to the Control Officer.
- Details of the discharge including details of the SAD (entry number and date) must be recorded by the trader in the stock records.

- Copy of Transit document where goods transferred to another Member State under the Transit procedure.

Simplified procedures may also be approved in advance for discharge of the arrangements by the Control Officer, but under no circumstances can a procedure be allowed for discharge that does not ultimately include the completion of a SAD document.

5.7 Accounting for losses

Customs duties must be collected on losses caused by events outside the control of a trader or on goods stolen from the customs warehouse.

5.8 Destruction

In any case where customs warehouse goods have been totally destroyed or irretrievably lost because of the nature of the goods or due to unforeseeable circumstances or due to force majeure the trader must report the incident to the Control Officer. If the Control Officer is satisfied with the facts as presented by the trader it may be accepted that the procedure has been discharged. Duty is not payable in this situation.

If a trader plans to destroy goods under official supervision, the Control Officer must be informed in advance and given the following details:

- the type of goods concerned;
- the amount of duties or other charges liable;
- the reason for destruction;
- the method of destruction;

If the Control Officer is satisfied that the destruction is justified and there are no environmental concerns it may be accepted that the procedure has been discharged on completion of the destruction.

The Control Officer can consider whether it is necessary or appropriate to make a Merchants' Request charge for supervising the destruction. The Manual dealing with charges for official attendance at merchants' request can be found in the Revnet home page: Manuals/Customs/Transit >'Customs Charges for Official Attendance at Merchants' Request'.

6. Stock records (Implementing Provisions Article 528 to 530)

6.1. What stock records must the trader maintain?

The trader must maintain stock records as follows:

- details from all entry SADs declaring goods into the customs warehouse. The minimum amount of detail required for a SAD entering goods to the customs warehouse procedure is set out in Appendix G;
- details from all SADs discharging goods out of the customs warehouse to any other customs procedure;
- (if approved) details of transfers in and out on based on commercial documentation;
- the date and reference particulars of any other documents relating to the entry and discharge of goods from the customs warehouse, including T1 Transit documents.
- the nature of the processing operations, types of handling or temporary use;
- information enabling the goods to be monitored, including their location within the customs warehouse premises and particulars of any transfer;
- commercial or technical descriptions necessary to identify the goods;
- where goods are about to undergo usual forms of handling in the customs warehouse, the customs value of the goods must be noted in the records before any handling is carried out;
- details of temporary removals and common storage (see para. 11) must be recorded;
- details of any goods entered to other economic procedures within the customs warehouse.

The stock records must give a complete history of the goods from the time of their entry to and discharge from the customs warehouse. The stock records must be kept at the customs warehouse premises for types A, B, C and D and at the trader's head office for type E unless otherwise agreed at the authorisation stage.

The Control Officer may waive the requirement for some of the above information where this does not adversely affect the control or supervision of the arrangements. This should be agreed with the trader in advance of the Authorisation and the details required mentioned in the conditions to the Authorisation. In all cases the stock records must at all times show the current stock of goods that are under the customs warehouse procedure.

6.2 Are normal commercial stock records acceptable?

If the normal stock records maintained by the customs warehouse contain all of the requirements mentioned above, the trader will be approved to use them for the purpose of customs warehouse control. This should be specified in the Authorisation along with the time limit allowed for the presentation of such records.

7. Stock returns (Implementing Provisions Articles 515, 516, 528 to 530)

7.1 How often are stock returns required?

In the case of type A, B, and C customs warehouses, the trader must submit an annual stock return to the Control Officer. Where simplified procedures are operated and in the case of type D and E customs warehouses, the stock returns must be submitted on a quarterly basis. The return must be received within 10 working days of the end of the accounting period for which it is required. More frequent returns may be requested by the Control Officer where necessary to ensure appropriate control.

7.2 What details are required in the stock returns?

The minimum stock detail required is as follows:

- opening stock by commodity code;
- details of **all** entries into the customs warehouse (on SAD's and/or commercial documentation). These details should include;
 - date of entry into the customs warehouse,
 - SAD number and date,
 - (if approved), details of transfers using commercial documentation ,
 - quantity and description,
 - commodity code;
- details of all discharges from the customs warehouse: These details should include;
 - date of discharge from customs warehousing,
 - SAD Number and date relating to the discharge,
 - (if approved), details of transfers using commercial documentation,
 - T1 Full Transit number if relevant
 - quantity and description,
 - commodity code;
- details of all temporary removals from the customs warehouse;
- details of all goods transferred to another customs warehouse either located within Ireland or in another Member State;
- closing stock by commodity code, description and quantity.

The details required in the stock return should be agreed with the trader before the Authorisation is issued and should be set out in the conditions attached to the Authorisation. The trader should demonstrate that s/he is capable of producing the required return.

7.3 Who signs the stock return?

The stock return must be certified as being true and complete by the trader or his/her nominated representative as agreed with the Control Officer. The certificate should be in the following format:

I, _____, being authorised on behalf of _____, declare that the information contained in the attached report, consisting of _____ pages, dated _____ and titled _____ is true and complete and represents the actual stock in the warehouse.

7.4 What does the Control Officer do with the stock return?

If the stock return is not received by the due date the trader should be requested to submit it immediately. On receipt of the stock return the Control Officer should:

- confirm that the return is certified by the trader or his/her nominee;
- confirm that the opening stock balances are in agreement with closing balances at the end of the previous period;
- confirm that discharges from the customs warehouse shown on the return are in agreement with total releases declared by SAD;
- (if it was approved), confirm the method agreed, and set down in the conditions, for entering transfers in and out on commercial documentation is being adhered to;
- examine returns for deviations from the normal pattern of activity at the customs warehouse;
- compare the summary details contained in the return against the IBI or the CIF systems on Revnet;
- seek immediate explanation for any discrepancy;
- file copy for future reference.
- where necessary confirm the physical presence of the goods.

If any discrepancies are discovered in the return the trader should be requested to provide clarification at the earliest opportunity and appropriate measures should be taken to regularise matters. If necessary a visit to the customs warehouse to compare the stock returns with the actual stock records should be arranged. A record of all enquiries made or any visits undertaken should be recorded in the history file.

8. Temporary removal of goods from a customs warehouse (Implementing Provisions Article 532, 533)

Where a trader intends to remove goods regularly on a temporary basis from the customs warehouse they should apply at the time of application for Authorisation. If approved, this will be indicated in the Authorisation at Box 24. The trader will be obliged to maintain a record of all removals in their stock records. The period of removal may not exceed three months in normal circumstances. If the trader wishes to temporarily remove goods after the Authorisation is in place, they must contact the Control Officer for approval before the goods are removed.

In all cases the goods must be returned to the same customs warehouse from which they were temporarily removed.

9. Transfer of goods between customs warehouses

9.1 How are goods transferred between customs warehouses?

Traders may transfer goods from one customs warehouse to another customs warehouse anywhere within the EU while retaining the goods concerned within the customs warehousing procedure. The trader must apply for transfer arrangements with the application for Authorisation. Any arrangement approved will be set out in the Authorisation at Box 15.

There are four methods of transferring goods between customs warehouses:

- Normal Procedure (three SAD copies);
- Simplified Procedure using two SAD copies;
- Simplified Procedure using commercial documentation;
- Transit Procedure.

9.2 Methods of transfer

(Implementing provisions Article 513 and Annex 68)

Normal procedure (three SAD copies)

- Where goods or products are transferred from one holder to another without discharge of the arrangements, a SAD -must be completed on copies 1 and 4, with an additional photocopy of Copy 1.
- Before a transfer takes place, the Control Officer dealing with the first customs warehouse (the transferor of the goods) must be notified of the proposed transfer, in a manner which that officer shall determine, in order to enable the performance of any checks considered necessary.
- The photocopy of copy 1 must be retained by the first holder, and copy 1 forwarded to the appropriate district.
- Copy 4 should accompany the goods or products and be retained by the second holder (the trader receiving the transferred goods).
- The Control Officer of the first holder should forward copy 1 to the Control Officer of the second holder.
- The second holder should issue the first holder a receipt for the transferred goods specifying the date of their entry into the records, which the latter must retain.

Simplified procedures using (two SAD copies)

- Where goods are transferred from one holder to another without discharge of the arrangements, only copies 1 and 4 of the SAD must be completed.

- Before the goods are transferred both Control Officers concerned must be informed of the intended transfer to enable them to carry out any controls they consider necessary.
- The first holder (the sender of the goods or products) must retain copy 1.
- Copy 4 must accompany the goods or products and be retained by the second holder.
- The second holder should issue the first holder a receipt for the transferred goods specifying the date of their entry into the records, which the latter must retain.

Simplified Procedure using Commercial Documents

There is a facility contained within the Customs Code to use a Simplified Procedure using commercial documents (rather than SAD documents) for inter warehouse transfers. While the precise arrangements for operating this procedure are not set down in the legislation, it is clear that the procedure can only be used where

- (a) it gives satisfactory assurance and control regarding dispatch of the goods from the first warehouse and receipt of the goods and entry into the records at the second warehouse and
- (b) where the second warehouse is in another Member State, arrangements are in place to notify the VIMA Office of the transfer so that statistical records can be adjusted.

There are some concerns that these arrangements are not being met in all cases. Accordingly, in any case where transfer using commercial documents has already been authorised, the control officer is asked to review the arrangements to ensure that they meet the requirements at (a) and (b) and, if necessary, amend the existing arrangements to ensure that they do.

In any new instance where a trader wishes to use commercial documents for inter warehouse transfers the trader should present a written request to the Control Officer outlining in detail how the arrangements would be applied. This must clearly demonstrate how the requirements at (a) and (b) will be met and include satisfactory evidence that all stock levels and records can be monitored, that all returns can be submitted within the specified time frame. The Control Officer should then refer the trader's application along with a recommendation to Economics Procedures Section for consideration.

Transit

- The Transit procedure may also be used as a means of transfer between warehouses for goods not being discharged out of the warehouse procedure. Details of goods transferred under Transit are entered in the stock records of both the warehouse of exit and of entry.

10. Handling of goods in a customs warehouse (Implementing Provisions Article 531, 533 and 535)

10.1 Usual forms of handling

While the main purpose of the customs warehousing procedure is storage, minor handling operations (known as usual forms of handling) may be allowed while the goods remain under the procedure. Any such handling operations must be authorised in advance.

The list of usual forms of handling allowed under the Customs Warehousing procedure is set out in Annex 72 of the Implementing Provisions to the Customs Code (see Appendix J).

Where a trader intends to carry out usual forms of handling on a regular basis the Authorisation must include, in Box 23, the forms of handling approved. Where the trader intends to carry out occasional forms of handling on goods placed under customs warehousing procedures an application in writing seeking approval to carry out the handling must be sent to the Control Officer.

10.2 Inward Processing (IP) or Processing under Customs Control (PCC)

(Implementing Provisions Article 535)

Where an economic need exists and Revenue supervision is not adversely affected, goods on the premises of a customs warehouse may undergo more complex processing operations. The goods must first be discharged to IP or PCC. When finished, the goods may then be returned to the customs warehousing procedure. If a trader wishes to discharge goods to IP or PCC they must be authorised in advance for the use of the procedure.

11. Common storage of goods in a customs warehouse

(Implementing Provisions Article 534)

11.1 Can Community goods be stored in a customs warehouse?

Where an economic need exists, Community and non-Community goods may be stored in a customs warehouse. Region/LCD's must ensure that it is possible at all times to identify and distinguish the status of such goods and that common storage must not be allowed to affect the operation of the customs warehouse arrangements. While the Community goods are not subject to the customs warehousing arrangements the trader may be requested to enter certain details in the stock records if it is considered necessary.

11.2 Conditions for granting common storage

Approval to use common storage must be specified on the customs warehouse Authorisation. Common storage can only be granted if the goods are equivalent, that is, they share the same 8 digit CN code, the same commercial quality and the same technical characteristics. It can apply to goods in IP equivalence but not to Community goods known as pre-financed goods stored under the customs warehousing procedure. Common storage is used mainly by Private Warehouses of Type C, D or E.

12. Commercial Policy Measures

Where commercial policy measures apply to:

- (a) the release of goods for free circulation, they do not apply when the goods are entered in the first instance for the customs warehousing procedure, nor for such time as the goods remain there;
- (b) the introduction of goods into the customs territory of the Community, they also apply when these goods are entered in the first instance for the customs warehousing procedure;
- (c) the export of goods, they also apply when these goods are exported from the customs territory of the Community after being discharged from the customs warehousing procedure.

13. Local clearance

Local clearance procedure is the main simplified procedure used in customs warehousing. Local clearance allows goods to be entered to the customs warehouse procedure at the premises of the customs warehouse rather than at the point of entry. It also allows goods to be discharged from the procedure at the premises of the customs warehouse by means of pre notification to their Control Officer (not a SAD declaration but having the same legal status). As there is no actual SAD and automatic routing possible, the officer at that stage may call for examination of the goods based on the prescribed pre notification data.

Goods are entered into records of the trader and by the 5th day of the following month, a supplementary SAD(s) must be provided to cover all goods released for free circulation in that month. A write off report detailing all entries is subsequently provided to the Control Officer who performs post clearance checks on the report against pre notifications received.

For non Type D Warehousing operators, details of all release of goods from the warehouse during a particular month must be notified to their Control Officer in advance of the release to permit risk analysis to take place.

Any deviation from the above procedure must be notified to, and approved by Economic Procedures Section in advance of the Authorisation being approved.

13.1 Application for local clearance

All applications for local clearance should be submitted in writing to the Control Officer. In the case of a new application for a customs warehouse, the request for local clearance should be made in Box 14 of the application form. Completion of box 14 on a new application does not automatically grant approval for local clearance with the approval for Warehousing, a separate check must be carried out to ascertain eligibility of the trader for local clearance. No local clearance procedures can be given to the trader on the Warehouse Authorisation unless box 14 is completed. Local clearance cannot be applied to type B or F customs warehouses.

Before approving the application the Control Officer should carry out the following checks:

- that the applicant's records are of sufficient detail and quality to enable Revenue carry out effective controls;
- that effective checks can be carried out on compliance with import prohibitions or restrictions or any other provisions governing release for free circulation;
- that the applicant's business is large enough to make local clearance essential for the smooth movement of goods through their premises;
- that the trader has a satisfactory record in complying with Revenue requirements;
- that the proper operation of the customs warehousing procedure is not affected by the use of local clearance;

- that the standard conditions attached to a warehousing Authorisation are sufficient to cover the intended use of the local clearance procedure. If not, a model of conditions appropriate to the granting of local clearance is set down in Appendix H;
- that the trader can complete his/her monthly composite SAD(s) by the 5th day of the following month.

The additional conditions attached to the Authorisation must set down the specific rules for the operation of the local clearance declaration procedure. These conditions should specify in particular:

- the form of obligations required from the holder.
- the time of release of goods.
- details of any supplementary declaration required.

13.2 Arrival of goods at a customs warehouse

On arrival of the goods under a local clearance Authorisation, the trader must:

- Make entries in the stock records with details of the goods being entered under the customs warehousing procedure. The information entered in the stock records must contain, at least sufficient detail to identify the goods commercially, including their quantity.
- Notify the appropriate Revenue office, as indicated in Box 11 (a) of the Authorisation of the arrival of the goods into customs warehousing. The following minimum details must be given:
 - Date of entry
 - Customs warehouse reference number.
 - No. of items (Box 5 of SAD)
 - Packages and description of goods (Box 31 of SAD)
 - Commodity Code (Box 33 of SAD)
 - Gross mass (kg) (Box 35 of SAD)
 - Procedure Code (Box 37 of SAD)
 - Net mass (kg) (Box 38 of SAD)
 - Additional information / documents / certificates etc. (Box 44 of SAD)
 - Statistical value (Box 46 of the SAD)
 - Identification of the customs warehouse (Box 49 of SAD)
 - Keep at the disposal of Revenue all documents concerning the entry of the goods for customs warehouses.

Note: As local clearance effectively replaces the Warehousing SAD and the automated risk profiling of AEP, the Control Officer needs to put a procedure in place calling the goods for examination as they arrive in the warehouse.

13.3 Discharge of goods under local clearance

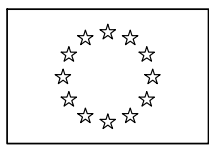
On release for free circulation under local clearance, the trader must carry out the following:

- Notify the discharge of the goods to the appropriate Revenue office, as indicated in Box 11 (a) of the Authorisation.
- Enter details of the transaction into the stock records including the date of discharge and details necessary to identify the goods.
- Lodge the SAD entry by the 5th day of the following month in which the goods were released for free circulation from the customs warehouse.

Pay any customs duties and charges not later than the 15th day of the month following release for free circulation.

Appendix A

Application Form



Application for authorisation to use a customs procedure with economic impact/end-use

Note: Please refer to the appropriate explanatory note when filling out this form

Original	1 Applicant		Reserved for Customs purposes	
	2 Customs procedure(s)		3 Type of application	4 Continuation forms
	5 Place and kind of accounts/records			
	6 Period of validity of the authorisation			
	a		b	
	7 Goods to be placed under the Customs procedure			
	CN code	Description	Quantity	Value
8 Compensating or processed products				
CN code	Description	Rate of yield		

9 Details of the planned activities			
10 Economic conditions			
11 Customs office(s)			
a	of entry		
b	of discharge		
c	Supervising office(s)		
12 Identification	13 Period for discharge (months)	14 Simplified procedures	15 Transfer
		a b	
16 Additional information			
17			
Signed.....		Dated.....	
Name			

Application for authorisation to operate a customs warehouse or to use the arrangements in a type E warehouse

-continuation form -

Original	18 Warehouse type		
	19 Warehouse or storage facilities (type E)		
	20 Deadline for lodging inventory of goods		
	21 Loss rate		
	22 Storage of goods not under the warehousing arrangements		
	CN code	Description	Category/Customs procedure
	23 Usual forms of handling		
24 Temporary removal. Purpose:			
25 Additional information			
26			
Signed.....		Dated.....	
Name			

Title I

Particulars to be entered in the various boxes of the application form

General note:

References are to the Implementing Provisions of the Customs Code unless otherwise stated.

1 Applicant

Enter the full name and address of the applicant. The applicant is the person to whom the Authorisation should be issued.

2 Customs procedure(s)

Enter the customs procedure(s) under which the goods listed in box 7 are intended to be placed. The relevant customs procedures are given below:

free circulation with end-use
customs warehousing
inward processing – suspension system
inward processing – drawback system
processing under customs control
temporary importation
outward processing

Note:

If the applicant applies for an Authorisation to use more than one customs procedure (integrated Authorisation) and the form does not fit the requirements (e.g. because the goods which should be placed under the customs procedures are not the same for each procedure) separate forms should be used.

3 Type of application

Type of application must be entered in this box by using at least one of the following codes:

1 = first application
2 = application for modified or renewed Authorisation (also indicate the appropriate Authorisation number)
3 = application for a single Authorisation
4 = application for successive Authorisation (inward processing)

4 Continuation forms

Enter the number of continuation forms attached.

Note:

Continuation forms are provided for the following customs procedures:

customs warehousing, **inward processing** (where necessary) and **outward processing** (where necessary)

5 Place and kind of accounts/records

Enter the place of accounts. This is the place where the applicant's commercial, tax or other accounting material, or such data held on their behalf, is located. Specify also the kind of accounts by giving details about the system used.

State also the kind of records (stock records) to be used for the customs procedure. Records means: the data containing all the necessary information and technical details, enabling the customs authorities to supervise and control the customs procedure.

Note:

If it is intended to use a **customs warehouse type B**, box 5 is not to be completed.

In case of **temporary importation** box 5 need be completed only where required by customs authorities.

In case of application for a **single Authorisation** indicate the place and kind of main accounts.

6 Period of validity of the Authorisation
--

a		b	
---	--	---	--

Indicate in box 6a the requested date on which the Authorisation should take effect (day month year). In principle the Authorisation takes effect on the date of issue at the earliest. In this case enter "date of issue". The date of expiry of the Authorisation may be suggested in box 6b.

7 Goods to be placed under the customs procedure

CN code	Description	Quantity	Value

CN code

Complete according to the Combined Nomenclature (CN code = 8 digits).

Description

The description of the goods means the trade and/or technical description.

Quantity

Enter the estimated quantity of the goods intended to be placed under the customs procedure.

Value

Enter the estimated value in euro or in other currency of the goods intended to be placed under the customs procedure.

Notes regarding end-use:

1. If the application concerns goods other than those under (2) below, you should enter in sub-box “CN code” –where appropriate- the Taric Code (10 digits or 14 digits).
2. If the application concerns goods under the special provisions (Part A and B) contained in the Preliminary Provisions of the Combined Nomenclature (goods for certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft) CN codes are not required. Applicants should state in sub-box “Description” for instance: “Civil aircraft and parts thereof/special provisions, part B of the CN”. Furthermore it is then not necessary to give details about the CN code, quantity and the value of the goods;

customs warehousing: if the application covers a number of items of different goods, you may enter the word “various” in sub-box “CN code”. In this case describe the nature of goods to be stored in sub-box “Description”. It is not necessary to give details about the CN code, quantity and value of the goods;

inward and outward processing:

CN code: The four-digit code may be indicated. However the eight-digit code must be given where:

- equivalent goods or the standard exchange system are to be used,
- Article 586(2) is applied,
- the economic conditions are identified by codes 10, 11 or 99,
- milk and milk products referred to in Article 1 of Council Regulation (EC) No 1255/99 are concerned and code 30 is used in relation with usual forms of handling, the de minimis value or the supply balance in accordance with Article 11 of Council Regulation (EC) N° 3448/93 or
- the customs authorities require this in accordance with Article 499, first paragraph.

Description: The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application. Where it is planned to use equivalent goods or the standard exchange system give details about commercial quality and technical characteristics of the goods.

Quantity: This information need not be entered with regard to inward processing where the code used to refer to the economic conditions is 30 in so far as it is not intended to use equivalent goods. However the quantity must be indicated where processing of durum wheat to produce pasta is involved or where the eight-digit code must be given for milk and milk products.

Value: This information need not be given where the quantity is not required unless the applicant themselves intend to avail of Code 30 (de minimis value).

8 Compensating or processed products		
CN code	Description	Rate of yield

General remark:

Enter details of all compensating products resulting from the operations indicating Main Compensating Product (MCP) or Secondary Compensating Product (SCP) as appropriate.

CN code and Description

See comments on box 7.

Rate of yield

Indicate the estimated rate of yield or method by which that rate is to be determined. In case of standard rates of yield refer to Annex 69 and indicate the appropriate numerical order.

9 Details of the planned activities

Describe the nature of the planned activities (e.g. details of the operations under a job-processing contract or kind of usual forms of handling) to be carried out on the goods within the customs procedure. Indicate also the appropriate place(s).

If more than one customs procedure is applied for in box 2, the description must clearly show whether the goods are to be placed under the customs procedures alternatively or successively.

If more than one customs administration is involved, indicate the name(s) of the Member State(s) as well as the places.

Note:

In the case of “**end-use**” enter the intended end-use and the place(s) where the goods will be assigned to the prescribed end-use.

Where appropriate enter name, address and function of other operators involved.

If a transfer of rights and obligations is intended (Articles 82 (2) and 90 of the Code), enter in box 9, if possible, details about the transferee.

10 Economic conditions

The applicant must give reasons for the fulfilment of the economic conditions.

In particular for

- **customs warehousing** that an economic need for warehousing exists,
- **inward processing** by using at least one of the two-digit codes set out in the appendix for each CN code which has been indicated in box 7,
- **processing under customs control** that the use of non-Community sources enables processing activities to be created or maintained in the Community.

Note:

In the case of

end-use box 10 is not to be completed;

temporary importation it is necessary to indicate the Article(s) under which authorisation is applied for and to give details about the owner of the goods described in box 7;

outward processing complete box 10 only if required by the customs authorities pursuant to Article 585(1).

11 Customs office(s)

a | of entry

b	of discharge
c	Supervising office(s)

Indicate the suggested customs office(s).

Note:

In case of **end-use** box 11b is not to be completed.

12 Identification

Enter in box 12 the intended means of identification by using at least one of the following codes:

1 = serial or manufacturer's number

2 = affixing of plumbs, seals, clip-marks or other distinctive marks

3 = information sheet INF

4 = taking of samples, illustrations or technical descriptions

5 = carrying out of analyses

6 = information document set out in Annex 104 (only suitable for **outward processing**)

7 = other means of identification (explain in box 16 "additional information")

8 = without identification measures according to

Article 139 second subparagraph of the Code (only suitable for **temporary importation**)

Note:

In the case of **customs warehousing** completion is necessary only if prefinanced goods are involved or if this is required by the customs authorities.

Box 12 is not to be completed in the case of **inward processing with equivalent goods, outward processing with standard exchange system** or where **Article 586 (2)** is applied. Box 18 of the continuation form "inward processing" or boxes 19 or 21 of the continuation form "outward processing" should be completed instead.

13 Period for discharge (months)

Enter the estimated period needed for the operations to be carried out or use within the customs procedure(s) applied for (box 2). The period starts when the goods are placed under the customs procedure. This period ends when the goods or products have been assigned a new permitted customs-approved treatment or use including, as the case may be, in order to claim repayment of import duties after inward processing (drawback system), or in order to obtain total or partial relief from import duties upon release for free circulation after outward processing.

Note:

- In the case of **end-use** state the period which will be needed to assign the goods to the prescribed end-use or to transfer the goods to another holder of Authorisation.
- In the case of **customs warehousing** the period is unlimited; therefore leave blank.
- In the case of **inward processing**: where the period for discharge expires on a specific date for all the goods placed under the arrangements in a given period, the Authorisation may provide that the period for discharge shall be automatically extended for all goods still under the arrangements on this date. If this simplification is required enter: "Article 542(2)" and give the details in box 16.

14 Simplified procedures	
a	b

Box 14 a:

If it is intended to use a simplified entry procedure specify using at least one of the following codes:

- 1 = Incomplete declaration (Article 253 (1))
- 2 = Simplified declaration procedure (Article 253 (2))
- 3 = Local clearance procedure with presentation (Article 253 (3))
- 4 = Local clearance procedure without presentation (Article 253 (3))

Box 14 b:

If it is intended to use a simplified discharge procedure specify using at least one of the following codes:
The same as for box 14 a.

Note:

In the case of **end-use** procedure box 14 b is not to be completed.

15 Transfer

If a transfer of goods or products is intended state the proposed transfer formalities using at least one of the following codes:

- 1 = without customs formalities between different places designated in the authorisation applied for
- 2 = transfer from the office of entry to the applicant's or operator's facilities or place of use under cover of the declaration for entry for the customs procedure
- 3 = transfer to the office of exit with a view to re-exportation, should take place under cover of the customs procedure
- 4 = transfer from one holder to another in accordance with Annex 68

Note:

Indicate in box 16 the suggested procedure

- 5 = control copy T 5 (only suitable for **end-use**)
- 6 = other documents (only suitable for **end-use**; describe in box 16).

Note:

Transfer is not possible where the place of departure or arrival of the goods is a **type B warehouse**.

16 Additional information

Indicate all additional information considered useful.

17	
Signed..... Name	Dated.....

If a continuation form is used complete only the appropriate box (22, 23 or 26) instead.

Title II
Remarks concerning the continuation forms
Continuation form “customs warehousing”

18 Warehouse type

Indicate one of the following types:
 Type A, B, C, D or E.

19 Warehouse or storage facilities (type E)

Enter the precise place intended to be used as the customs warehouse or, where the application relates to a type E warehouse, as storage facilities.

20 Deadline for lodging inventory of goods

You can make a suggestion for the deadline for lodging inventory of goods.

21 Loss rate

Give details –where appropriate- of loss rate(s).

22 Storage of goods not under the arrangements		
CN code	Description	Category/customs procedure

CN code and Description

Where it is planned to use common storage state the eight-digit CN code, commercial quality and technical characteristics of the goods. In all other cases the trade and/or technical description is sufficient or if the storage of goods not under the arrangements covers a number of items of different goods, you may enter the word “various” in sub-box “CN code”. In this case describe the nature of goods to be stored in sub-box “Description”.

Category/customs procedure

Indicate in column “Category/customs procedure” the appropriate code(s):

- 1 = Community agricultural goods
- 2 = Community industrial goods
- 3 = Non-Community agricultural goods
- 4 = Non-Community industrial goods

and specify the customs procedure if any to which the goods are subject.

23 Usual forms of handling

Complete if usual forms of handling are envisaged.

24 Temporary removal. Purpose:


Complete if temporary removal is envisaged.

25 Additional information

Indicate all additional information considered useful with regard to boxes 18 to 24.

Appendix B

Authorisation Form

 Authorisation to use a Customs procedure with economic impact/end-use			
	 (Authorisation number)	
Original	1 Holder of authorisation	Issuing authority	
	1a This decision refers to your application of Ref. no.:		
	2 Customs procedure(s)	3 Type of authorisation	4 Continuation forms
5 Place and kind of accounts/records			
6 Period of validity of the authorisation			
a		b	
7 Goods which may be placed under the Customs procedure:			
CN code	Description	Quantity	Value
8 Compensating or processed products:			
CN code	Description	Rate of yield	

9 Details of the planned activities:			
10 Economic conditions:			
11 Customs office(s)			
a	of entry:		
b	of discharge:		
c	Supervising office(s):		
12 Identification	13 Period for discharge (months)	14 Simplified procedures	15 Transfer
		a b	
16 Additional information/conditions (e.g. security requirements)			
17			
Date	Signature Name	Stamp	

Authorisation to operate a customs warehouse or to use the arrangements in a type E warehouse

- continuation form -

..... (Authorisation number)
--

Original	18 Warehouse type	Identification number of the warehouse	
	19 Warehouse or storage facilities (type E)		
	20 Deadline for lodging inventory of goods		
21 Loss rate			
22 Storage of goods not under the warehousing arrangements			
	CN code	Description	Category/ Customs procedure
23 Usual forms of handling			
24 Temporary removal. Purpose:			
25 Additional information			
26	Date	Signature Name	Stamp

Appendix C

Conditions for type A customs warehouses

Conditions and requirements governing the granting of an Authorisation by the Revenue Commissioners as a type "A" customs warehouse, under the provisions of Council Regulation (EEC) 2913/92 and Commission Regulation (EEC) 2454/93, of the premises of _____ for the receipt and storage of non EU Goods.

Customs Warehouse Authorisation No: _____

1. A bond of €..... is entered into as security for all Customs duties and charges having equivalent effect due on the receipt, deposit and storage of the goods under the customs warehousing procedure.
 2. The warehouse keeper is responsible for the following:
 - (a) ensuring that while the goods are in the customs warehouse they are not removed from Customs supervision;
 - (b) fulfilling the obligations that arise from the storage of goods covered by the customs warehousing procedure; and
 - (c) complying with the particular conditions specified in the Authorisation to operate the customs warehouse.
 3. In a Public Type A customs warehouse the warehouse keeper is responsible for fulfilling the obligations arising from the placing of goods under the customs warehousing procedure and for all duties liable.
 4. On entry of goods into the customs warehousing procedure the warehouse keeper is responsible for the following:
 - (a) Presentation of a properly completed SAD (AEP) declaration and other appropriate documents to Revenue;
 - (b) Recording details of the entry in the stock records, in the form and manner prescribed by the supervising Revenue office.
 5. An account showing particulars of receipts and deliveries is to be kept to the satisfaction of the supervising Revenue office and the warehouse keeper's commercial records and accounts are available for official inspection, as required. In particular:
 - (a) transactions must be recorded correctly, fully and in time;
 - (b) data on transactions required by Revenue must be recorded in an organised manner;
 - (c) records must include all specific data which are relevant to liability for duty and which make it possible to supervise compliance with the Regulations;
 - (d) the supervising Revenue office must have access to and be able to check those records at all reasonable times; ;
-

(e) records must show where the goods in the warehouse are located at any given moment.

6. Records maintained by the warehouse keeper must contain the following minimum details:
- (a) the information contained in the boxes of the minimum list laid down by Annex 37 of the Implementing Provisions of the Community Customs Code (Regulation (EEC) No. 2454/93) for the declaration of entry into the customs warehousing procedure;
 - (b) particulars of the declarations by means of which the goods are entered into or discharged from the customs warehouse procedure;
 - (c) the date and reference particulars of other customs documents and any other documents relating to entry and discharge;
 - (d) the nature of the processing operations, types of handling or temporary use;
 - (e) information enabling the goods to be monitored, including their location and particulars of any transfer;
 - (f) commercial or technical descriptions necessary to identify the goods;

The stock records must at all times show the current stock of goods that are still under the customs warehousing arrangements. Information on the temporary removal of goods and on goods in common storage must also be recorded in the stock records.

7. Before goods are delivered from the customs warehouse for free circulation the appropriate documents and all customs duties and charges having equivalent effect must be lodged with the supervising Revenue office.

However, where a deferred payment arrangement has been entered into, a periodic entry may be lodged not later than the last working day of the month in which the goods are delivered for free circulation and payment effected not later than the 15th day of the month following that of delivery.

8. Deliveries of goods other than for free circulation must be:
- (a) placed under another customs procedure under the rules applying to that procedure;
 - (b) delivered only with the authority of the supervising Revenue office; and
 - (c) properly entered on the appropriate documents, which should be available to Revenue before delivery is made and in sufficient time to enable examination to be carried out.
9. Goods may be temporarily removed from the warehouse provided application is made, in advance, to the appropriate supervising Revenue office and approval granted.
10. Only such handling operations allowed under Community rules to ensure the preservation, improve their appearance, marketable quality or to prepare them for distribution or resale of the goods may be carried out. Any other form of handling must be approved in advance by Revenue.

11. Where there is common storage of Community and non-Community goods the warehouse keeper must comply with the specific guidelines for identification laid down by Revenue in order to distinguish goods entered for customs warehousing arrangements.
12. The warehoused goods may not be transferred to another customs warehouse without the prior sanction of the supervising Revenue office, with which the necessary documentation should be lodged.
13. The warehousing of goods not covered by this Authorisation (Box 7) must be approved in advance by the supervising Revenue office.
14. Access to the warehouse must be granted at all reasonable times to any Revenue official. The warehouse keeper must afford all necessary assistance and consents to any supervision, stocktaking and checking of the goods and must produce the goods whenever required. Correct beams and scales or weighing machines, with standard weights and measures, and other assessment facilities are to be provided, if and when required.
15. (a) An annual balanced stock account of goods is to be furnished within two weeks of the year-end to the supervising Revenue office; and
(b) Stocktaking in the form of cycle-counts must be taken on a periodic basis, and the supervising Revenue office is to be advised immediately of any discrepancy discovered.
16. The appropriate customs duties and charges having equivalent effect are to be paid forthwith on any shortages or losses discovered.
17. Safe working conditions for all Revenue officials carrying out duties at any of the storage locations specified are to be provided and, in particular, any health and safety requirements laid down by the competent authorities are complied with.
18. The security of the warehouse must be maintained to the satisfaction of the appropriate supervising Revenue office.
19. Suitable office, sanitary and lavatory accommodation on the premises with the requisite furniture, heating and cleaning is to be provided and maintained in the warehouse for use by Revenue officials, to the satisfaction of the Revenue Commissioners and free of expense to the State.
20. Where the circumstances so warrant and with the prior authority of the supervising Revenue office, goods deposited may be destroyed under official supervision and without expense to the State.

The Revenue Commissioners reserve the right to add to or vary these conditions or to withdraw the Authorisation.

Acceptance of Conditions

I have read and hereby agree to be bound by the Conditions set out herein.

_____ Signature
_____ Managing Director/Company Secretary
_____ Company
_____ Date

Appendix D

Conditions for type C customs warehouses

Conditions and requirements governing the granting of an Authorisation by the Revenue Commissioners as a type "C" customs warehouse, under the provisions of Council Regulation (EEC) 2913/92 and Commission Regulation (EEC) 2454/93, of the premises of _____ for the receipt and storage of non-EU Goods.

Customs Warehouse Authorisation No: _____

1. A bond of €..... is entered into as security for all customs duties and charges having equivalent effect due on the receipt, deposit and storage of the goods under the customs warehousing procedure.
 2. The warehouse keeper is responsible for the following:
 - (a) all goods placed under customs warehousing within the approved premises;
 - (b) ensuring that while the goods are in the customs warehouse they are not removed from customs supervision;
 - (c) fulfilling the obligations that arise from the storage of goods covered by the customs warehousing procedure;
 - (d) complying with the particular conditions specified in the Authorisation to operate the customs warehouse; and
 - (e) as depositor of the goods, fulfilling the obligations arising from the placing of goods under the customs warehousing procedure and for all duties liable.
 3. On entry of goods into the customs warehousing procedure the warehouse keeper is responsible for the following:
 - (a) presentation of a SAD declaration and other appropriate documents to Revenue;
 - (b) recording details of the entry in the stock records.
 4. An account showing particulars of receipts and deliveries must be kept to the satisfaction of the supervising Revenue office and the warehouse keeper's commercial records and accounts must be available for official inspection, as required. In particular:
 - (a) transactions must be recorded correctly, fully and in time;
 - (b) data on transactions required by Revenue must be recorded in an organised manner;
 - (c) records must include all specific data which are relevant to liability for duty and which make it possible to supervise compliance with the Regulations;
 - (d) the Revenue supervising office must have access to and be able to check those records at all reasonable times,
 - (e) records must show where the goods are located at any given moment.
-

5. Records maintained by the warehouse keeper must contain the following minimum details:
- (a) the information contained in the boxes of the minimum list laid down by Annex 37 for the declaration of entry into the customs warehousing procedure;
 - (b) particulars of the declarations by means of which the goods are entered into or discharged from the customs warehouse procedure;
 - (c) the date and reference particulars of other customs documents and any other documents relating to entry and discharge;
 - (d) the nature of the processing operations, types of handling or temporary use;
 - (e) information enabling the goods to be monitored, including their location and particulars of any transfer;
 - (f) commercial or technical descriptions necessary to identify the goods;

The stock records must at all times show the current stock of goods that are still under the customs warehousing arrangement. Information on the temporary removal of goods and on goods in common storage must also be recorded in the stock records.

6. Before goods are delivered from the customs warehouse for free circulation the appropriate documents and all customs duties and charges having equivalent effect must be lodged with the supervising Revenue office.

However, where a deferred payment arrangement has been entered into, a periodic entry must be lodged not later than the last working day of the month in which the goods are delivered for free circulation and payment effected not later than the 15th day of the month following that of delivery.

7. Deliveries of goods other than for free circulation must be:
- (a) placed under another customs procedure under the rules applying to that procedure;
 - (b) delivered only with the authority of the supervising Revenue office; and
 - (c) properly entered on the appropriate documents, which should be available to the supervising Revenue officer before delivery is made and in sufficient time to enable examination to be carried out.

8. Goods may be temporarily removed from the warehouse provided application is made, in advance, to the appropriate supervising Revenue office and approval is granted.

9. Only such handling operations allowed under Community rules to ensure the preservation, improve their appearance, marketable quality or to prepare them for distribution or resale of the goods may be carried out. Any other form of handling must be approved in advance by the Revenue supervising office.

10. Where there is common storage of Community and non-Community goods the warehouse keeper must comply with the specific guidelines for identification laid down by Revenue in order to distinguish goods entered for customs warehousing arrangements.

11. The warehoused goods may not be transferred to another customs warehouse without the prior sanction of the supervising Revenue office, with which the necessary documentation must be lodged.
12. The warehousing of goods not covered by this Authorisation (Box 7) must be approved in advance by the supervising Revenue office.
13. Access to the warehouse must be granted at all reasonable times to Revenue officials. The warehouse keeper must afford all necessary assistance and consent to any supervision, stocktaking and checking of the goods and must produce the goods whenever required. Correct beams and scales or weighing machines, with standard weights and measures, and other assessment facilities must be provided, if and when required.
14. (a) An annual balanced stock account of goods is to be furnished within two weeks of the year-end to the supervising Revenue office; and
 (b) Stocktaking in the form of cycle-counts must be taken on a periodic basis, and the supervising Revenue office must be advised immediately of any discrepancy discovered.
15. The appropriate customs duties and charges having equivalent effect must be paid forthwith on any shortages or losses discovered.
16. Safe working conditions for all Revenue officials carrying out duties at any of the storage locations specified must be provided and, in particular, any health and safety requirements laid down by the competent authorities must be complied with.
17. The security of the warehouse must be maintained to the satisfaction of the supervising Revenue office.
18. Suitable office, sanitary and lavatory accommodation with the requisite furniture, heating and cleaning must be provided in the warehouse and maintained for use by Revenue officials, to the satisfaction of the Revenue Commissioners and free of expense to the State.
19. Where the circumstances so warrant and with the prior authority of the supervising Revenue office, goods deposited may be destroyed under official supervision and without expense to the State.

The Revenue Commissioners reserve the right to add to or vary these conditions or to withdraw the Authorisation.

Acceptance of Conditions

I have read and hereby agree to be bound by the Conditions set out herein.

_____ Signature
 _____ Managing Director/Company Secretary
 _____ Company Date _____

Appendix E

Conditions for type D customs warehouses

Conditions and requirements governing the granting of an Authorisation by the Revenue Commissioners as a type "D" Customs Warehouse, under the provisions of Council Regulation (EEC) 2913/92 and Commission Regulation (EEC) 2454/93, of the premises of

_____ for the receipt and storage of non-EU Goods.

Customs Warehouse Authorisation No: _____

1. A bond of €..... is entered into as security for all customs duties and charges having equivalent effect due on the receipt, deposit and storage of the goods under the customs warehousing procedure.
2. The warehouse keeper is responsible for the following:
 - (a) ensuring that while the goods are in the customs warehouse they are not removed from customs supervision;
 - (b) fulfilling the obligations that arise from the storage of goods covered by the customs warehousing procedure; and
 - (c) complying with the particular conditions specified in the Authorisation to operate the customs warehouse.
3. On entry of goods into the customs warehousing procedure the warehouse keeper is responsible for the following:
 - (a) Presentation of a SAD (AEP) declaration and other appropriate documents to Revenue;
 - (b) Recording details of the entry in the stock records.
4. An account showing particulars of receipts and deliveries must be kept to the satisfaction of the supervising Revenue office and the warehouse keeper's commercial records and accounts are available for official inspection, as required. In particular:
 - (a) transactions must be recorded correctly, fully and in time;
 - (b) data on transactions required by the Revenue supervising office must be recorded in an organised manner;
 - (c) records must include all specific data which are relevant to liability for duty and which make it possible to supervise compliance with the Regulations;
 - (d) the Revenue supervising office must have access to and be able to check those records at all reasonable times;
 - (e) records must show where the goods are located at any given moment.

5. Records maintained by the warehouse keeper must contain the following minimum details:
- (a) the information contained in the boxes of the minimum list laid down by Annex 37 for the declaration of entry into the customs warehousing procedure;
 - (b) particulars of the declarations by means of which the goods are entered into or discharged from the customs warehouse procedure;
 - (c) the date and reference particulars of other customs documents and any other documents relating to entry and discharge;
 - (d) the nature of the processing operations, types of handling or temporary use;
 - (e) information enabling the goods to be monitored, including their location and particulars of any transfer;
 - (f) commercial or technical descriptions necessary to identify the goods;

The stock records must at all times show the current stock of goods that are still under the customs warehousing arrangements. Information on the temporary removal of goods and on goods in common storage must also be recorded in the stock records.

6. Before goods are delivered from the customs warehouse for free circulation the appropriate documents and all customs duties and charges having equivalent effect must be lodged with the supervising Revenue office.

However, where a deferred payment arrangement has been entered into, a periodic entry may be lodged not later than the last working day of the month in which the goods are delivered for free circulation and payment effected not later than the 15th day of the month following that of delivery.

7. Deliveries of goods other than for free circulation must be:
- (a) placed under another customs procedure under the rules applying to that procedure;
 - (b) delivered only with the authority of the supervising Revenue office; and
 - (c) properly entered on the appropriate documents, which should be available to Revenue before delivery is made and in sufficient time to enable examination to be carried out.
8. Goods may be temporarily removed from the warehouse provided application is made, in advance, to the appropriate supervising Revenue office and approval is granted.
9. Only such handling operations allowed under Community rules to ensure the preservation, improve their appearance, marketable quality or to prepare them for distribution or resale of the goods may be carried out. Any other form of handling must be approved in advance by the supervising Revenue office.
10. Where there is common storage of Community and non-Community goods the warehouse keeper must comply with the specific guidelines for identification laid down by the supervising Revenue office in order to distinguish goods entered for customs warehousing arrangements.

11. The warehoused goods may not be transferred to another customs warehouse without the prior sanction of the supervising Revenue office, with which the necessary documentation should be lodged.
12. The warehousing of goods not covered by this Authorisation (Box 7) must be approved in advance by the supervising Revenue office.
13. Access to the warehouse must be granted at all reasonable times to any Revenue official. The warehouse keeper must afford all necessary assistance and must consent to any supervision, stocktaking and checking of the goods and must produce the goods whenever required. Correct beams and scales or weighing machines, with standard weights and measures, and other assessment facilities are to be provided, if and when required.
14. (a) An annual balanced stock account of goods is to be furnished within two weeks of the year-end to the supervising Revenue office; and
 (b) Stocktaking in the form of cycle-counts, must be taken on a periodic basis, and the supervising Revenue office is to be advised immediately of any discrepancy discovered.
15. The appropriate customs duties and charges having equivalent effect are to be paid forthwith on any shortages or losses discovered.
16. Safe working conditions for all Revenue officials carrying out duties at any of the storage locations specified must be provided and, in particular, any health and safety requirements laid down by the competent authorities must be complied with.
17. The security of the warehouse must be maintained to the satisfaction of the appropriate supervising Revenue office.
18. Suitable office, sanitary and lavatory accommodation with the requisite furniture, heating and cleaning must be provided and maintained in the warehouse for use by Revenue officials, to the satisfaction of the Revenue Commissioners and free of expense to the State.
19. Where the circumstances so warrant and with the prior authority of the supervising Revenue office, goods deposited may be destroyed under official supervision and without expense to the State.

The Revenue Commissioners reserve the right to add to or vary these conditions or to withdraw the Authorisation.

Acceptance of Conditions

I have read and hereby agree to be bound by the Conditions set out herein.

_____ Signature
 _____ Managing Director/Company Secretary
 _____ Company
 _____ Date

Appendix F

Conditions for type E customs warehouses

Conditions and requirements governing the approval by the Revenue Commissioners as a type "E" customs warehouse, under the provisions of Council Regulation (EEC) 2913/92 and Commission Regulation (EEC) 2454/93, of the premises of _____ for the receipt and storage of non-EU and Community Industrial Goods at storage locations in Ireland (Location details as per Annex 2).

1. In respect of the storage locations, listed in Annex 2, a bond of € _____ is entered into as security for all customs duties and charges having equivalent effect due on the receipt, deposit and storage of the goods under customs warehouse authorisation IE € _____.
2. An account showing particulars of receipts and deliveries is to be kept to the satisfaction of the supervising Revenue office and the warehouse keeper's commercial records and accounts are available for official inspection, as required. In particular:
 - transactions must be recorded correctly, fully and in time;
 - data on transactions required by Revenue must be recorded in an organised manner;
 - records must include all specific data which are relevant to liability for duty and which make it possible to supervise compliance with the regulations;
 - Revenue must be able at all reasonable times to have access and be able to check those records;
 - records must show where the goods are located at any given moment.
3. Where there is common storage of Community and non-Community goods the warehouse keeper must comply with the specific guidelines for identification laid down by the supervising Revenue office in order to distinguish goods entered for customs warehousing arrangements.
4. Before goods are delivered from the storage facility for free circulation the appropriate documents and all customs duties and charges having equivalent effect must be lodged with the supervising Revenue office.

However, where a deferred payment arrangement has been entered into, a periodic entry may be lodged not later than the last working day of the month in which the goods are delivered for free circulation and payment effected not later than the 15th day of the month following that of delivery.

5. Deliveries of goods other than for free circulation must be:
 - placed under another customs procedure under the rules applying to that procedure;
 - delivered only with the authority of the proper supervising Revenue office; and
 - properly entered on the appropriate documents, which should be available to Revenue before delivery is made and in sufficient time to enable examination to be carried out.
6. Goods may be temporarily removed from the warehouse storage locations provided application is made, in advance, to the supervising Revenue office and approval is granted.

7. Only such handling operations allowed under Community rules to ensure the preservation or to improve the marketable quality of the goods may be carried out. Any other form of handling must be approved in advance by the supervising Revenue office.
8. Access to the storage locations, listed in Annex 2, must be granted at all reasonable times to Revenue. The warehouse keeper must afford all necessary assistance and consent to any supervision, stocktaking and checking of the goods and must produce the goods whenever required. Correct beams and scales or weighing machines, with standard weights and measures, and other assessment facilities must be provided, if and when required.
9.
 - (a) An annual balanced stock account of goods must be furnished within two weeks of the year-end to the supervising Revenue office; and
 - (b) Stocktaking in the form of cycle-counts must be taken on a periodic basis, and the supervising Revenue office is to be advised immediately of any discrepancy discovered.
10. The appropriate customs duties and charges having equivalent effect must be paid forthwith on any shortages or losses discovered.
11. Safe working conditions for all Revenue staff carrying out duties at any of the storage locations specified must be provided and, in particular, any health and safety requirements laid down by the competent authorities must be complied with.
12. The security of the storage locations, listed in Annex 2, must be maintained to the satisfaction of the supervising Revenue office.
13. Where the circumstances so warrant and with the prior authority of the appropriate supervising Revenue office, goods deposited may be destroyed under official supervision and without expense to the State.
14. The warehoused goods may not be transferred to another customs warehouse without the prior sanction of the supervising Revenue office, with which the necessary documentation should be lodged.
15. The warehousing of goods not covered by Authorisation No. IE _____E must be approved in advance by supervising Revenue office.

The Revenue Commissioners reserve the right to add to or vary these conditions or to withdraw the Authorisation.

Acceptance of Conditions

I have read and hereby agree to be bound by the Conditions set out herein.

_____ Signature
_____ Managing Director/Company Secretary
_____ Company
_____ Date

Annex 2 to customs warehouse Authorisation No. IE _____

Storage Locations:

1. Name _____
Address _____

2. Name _____
Address _____

Appendix G

SAD information required on entry into a customs warehouse

Boxes required for entry into Customs Warehousing Procedure – Types A, B, C, E and F

Box 1(1st subdivision)	Declaration Type
Box 3	Forms
Box 5	Items
Box 8	Consignee
Box 14	Declarant / Representative
Box 19	Container Code
Box 31	Packages and description of goods
Box 32	Item No.
Box 33	Commodity Code
Box 35	Gross mass (kg)
Box 37	Procedure Code
Box 38	Net mass (kg)
Box 40	Summary Declaration / Previous document
Box 44	Additional Information/ documents produced/ certificates and Authorisations
Box 49	Identification of warehouse
Box 54	Place and date / signature and name of declarant / representative

Additional Boxes required for entry Customs Warehousing Procedure – Types D

Box 22 (1)	Currency
Box 22 (2)	Total Amount Invoiced
Box 33	Commodity Code
Box 46	Statistical Value
Box 47 (1)	Calculation of Tax (type)
Box 47 (2)	Calculation of Tax (base)

Appendix H

Additional conditions for local clearance procedures

1. The operation of local clearance procedures for the discharge of goods from customs warehousing arrangements by release for free circulation is approved subject to the following provisions:
 - Notification of intention to discharge customs warehousing arrangements by release for free circulation must be sent to the Supervising Revenue Office, (Address), in the form and manner specified on the Authorisation.
 - The date and details of each transaction is to be entered into the warehouse keeper's records.
 - A periodic entry must be lodged not later than the last working day of the month in which the goods are released for free circulation and payment effected not later than the 15th day of the month following that of release. Direct Trader Input to the Automated Entry Processing (AEP) system may be used to make such periodic entries, subject to the arrangements notified by the Supervising Revenue Office.
 - Appropriate supporting documents are to be lodged not later than the last working day of the month in which the goods are delivered for free circulation, with the Supervising Revenue Office.

2. Where local clearance procedures are not used for the discharge of goods from customs warehousing arrangements appropriate documents and all Customs duties and charges having equivalent effect are to be lodged with the Supervising Revenue Office, before goods are delivered from the storage facility for free circulation. Direct Trader Input to the Automated Entry Processing (AEP) system may be used to make the appropriate customs declaration, subject to the arrangements notified by Supervising Revenue Office. Where a deferred payment arrangement is in place the payment will be effected not later than the 15th day of the month following that of release.

3. Deliveries of goods other than for free circulation must be:
 - placed under another customs procedure under the rules applying to that procedure;
 - delivered only with the authority of the Supervising Revenue Office; and
 - properly entered on the appropriate documents, which should be available to Revenue before delivery is made and in sufficient time to enable examination to be carried out.

Appendix I

Transfers from one Authorisation holder to another.

Details to be completed on SAD

Where the SAD copies are used, the boxes indicated must contain the following information:

- 2. Consignor:** give the name and address of the first holder, the name and address of their supervising office, followed by the Authorisation number and the issuing Customs authority.

- 3. Forms:** indicate the order number of the set of forms among the total number of sets used. Where the declaration relates to a single item (i.e. where only one 'description of goods' box needs to be filled in), leave box 3 blank but enter the figure 1 in box 5.

- 5. Items:** state the total number of items declared in all the forms or supplementary forms used. The number of items is equal to the number of 'description of goods' boxes which need to be filled in.

- 8. Consignee:** give the name of the second holder, the name and address of his supervising office and the address where the goods or products are to be stored, used or processed followed by the Authorisation number and the issuing Customs authority.

- 15. Dispatching country:** indicate the Member State from which the goods are dispatched.

- 31. Packages and description of goods;** marks and numbers, container No(s), number and kind: enter the marks, (identifying) numbers, number and kind of packages or, in the case of unpacked goods, the number of goods covered by the declaration or the indication 'in bulk', as appropriate, plus the details needed to identify them. The goods should be described using their usual commercial description, in sufficient detail to allow the goods to be identified. Where a container is used, the identification marks of the container should also be indicated in this box.

- 32. Item No:** state the order number of the item in question among the total number of items declared in the forms or supplementary forms used, as defined in box 5. Where the declaration relates to a single item, the Customs authorities may stipulate that nothing should be entered in this box.

- 33. Commodity code:** enter the CN code for the item in question (1).

- 35. Gross mass:** where necessary, state the gross mass in kilograms of the goods described in the corresponding box 31. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.
- 38. Net mass:** state the net mass in kilograms of the goods described in the corresponding box 31. The net mass is the mass of the goods stripped of all packaging.
- 41. Supplementary units:** where necessary, indicate the quantity in the units laid down in the Combined Nomenclature.
- 44. Additional information:** documents produced, certificates and authorisation: enter the date of the first entry into the arrangements and '**Transfer**' in capital letters followed by, as appropriate:
- 'CW'
 - 'IP/S'
 - 'PCC'
 - 'TI'.
- When the import goods are subject to specific commercial policy measures and when these measures are still to be applied at the moment of transfer, the words '**Commercial Policy**' should be added to this entry.
- 47. Calculation of taxes:** enter the tax base (value, weight or other).
- 54. Place and date:** signature and name of the declarant or their representative: enter the original hand-written signature of the person indicated in box 2 followed by their name. Where the person concerned is a legal person, the person signing the form should state their capacity after the signature and name.

Annex 72 of the Implementing Provisions
LIST OF USUAL FORMS OF HANDLING REFERRED TO IN ARTICLE
531 AND ARTICLE 809

Unless otherwise specified, none of the following forms of handling may give rise to a different eight-digit CN code.

Usual forms of handling listed below shall not be granted if, in the opinion of the customs authorities, the operation is likely to increase the risk of fraud:

1. ventilation, spreading-out, drying, removal of dust, simple cleaning operations, repair of packing, elementary repairs of damage incurred during transport or storage in so far as it concerns simple operations, application and removal of protective coating for transport;
2. reconstruction of the goods after transport;
3. stocktaking, sampling, sorting, sifting, mechanical filtering and weighing of the goods;
4. removal of damaged or contaminated components;
5. conservation, by means of pasteurisation, sterilisation, irradiation or the addition of preservatives;
6. treatment against parasites;
7. anti-rust treatment;
8. treatment:
 - by simple raising of the temperature, without further treatment or distillation process, or
 - by simple lowering of the temperature;
even if this results in a different eight-digit CN code;
9. electrostatic treatment, uncreasing or ironing of textiles;
10. treatment consisting in:
 - stemming and/or pitting of fruits, cutting up and breaking down of dried fruits or vegetables, rehydration of fruits, or
 - dehydration of fruits even if this results in a different eight-digit CN code;
11. desalination, cleaning and butting of hides;
12. addition of goods or addition or replacement of accessory components as long as this addition or replacement is relatively limited or is intended to ensure compliance with technical standards and does not change the nature or improve the performances of the original goods, even if this results in a different eight-digit CN code for the added or replacement goods;
13. dilution or concentration of fluids, without further treatment or distillation process, even if this results in a different eight-digit CN code;
14. mixing between them of the same kind of goods, with a different quality, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods;
15. dividing or size cutting out of goods if only simple operations are involved;
16. packing, unpacking, change of packing, decanting and simple transfer into containers, even if this results in a different eight-digit CN code, affixing, removal and altering of marks, seals, labels, price tags or other similar distinguishing signs;
17. testing, adjusting, regulating and putting into working order of machines, apparatus and vehicles, in particular in order to control the compliance with technical standards, if only simple operations are involved;
18. dulling of pipe fittings to prepare the goods for certain markets.
19. Any usual forms of handling, other than the abovementioned, intended to

improve the appearance or marketable quality of the import goods or to prepare them for distribution or resale, provided that these operations do not change the nature or improve the performance of the original goods. Where costs for usual forms of handling have been incurred, such costs or the increase in value shall not be taken into account for the calculation of the import duty where satisfactory proof of these costs is provided by the declarant. However, the customs value, nature and origin of non-Community goods used in the operations shall be taken into account for the calculation of the import duties.