

# Instruction Manual

on

# Customs Warehousing

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**This Manual provides a guide to the interpretation of the law governing the Customs Warehouse Procedure. This is set out in Council Regulation (EU) No. 952/2013 (the Union Customs Code), Commission Regulation (EU) No. 2015/2447 (the Implementing Regulation), and Commission Regulation (EU) No. 2015/2446 (Delegated Regulation).**

**Published by Customs Procedures Branch (Economic Procedures Section), Customs Division.**

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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, destruction, release for free circulation, entry to another customs approved procedure e.g. Inward Processing Procedure;

“Union Customs Code” refers to EU Council Regulation 952/2013 establishing the Union Customs Code;

“DA” refers to the Delegated Act; **Commission Regulation (EC) No. 2015/2446**

“IA” refers to the Implementing Act; **Commission Regulation (EC) No. 2015/2447**

“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.

## **Introduction**

### **1. Change over from Customs Code to Union Customs Code**

The Union Customs Code (UCC) will replace the Customs Code (CC) on 1<sup>st</sup> May 2016. The Customs Code Implementing Provisions will be replaced by two new regulations, the Implementing (IA) and Delegated (DA) Regulations. Within these Regulations there are transitional arrangements allowing a smooth transition from the CC to the UCC (see Title IX of these Regulations). Under the UCC the current warehouse types (A, B, C, D, E & F) will no longer apply. Instead there will be three types:

- Public Warehouse Type I,
- Public Warehouse Type II and
- Private Warehouse.

After 1<sup>st</sup> May 2016 all authorisations for Warehouses must be reassessed and a new authorisation issued in line with the UCC. These reassessments must be completed at the latest by 1<sup>st</sup> May 2019.

A correspondence table is set down in Annex 90 of the DA (see Appendix I) points 17-22 document the relationship between current authorisations and the new UCC warehouse types and until they are reassessed. This table also highlights the new UCC Articles which all warehouse authorisations must adhere to from 1<sup>st</sup> May whether or not they have been reassessed.

#### **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 Special Procedures. 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 Warehouse keepers 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 three main categories of customs warehouses, Public type I, Public type II and Private.

Public type I is used when the responsibilities lie with the holder of the authorisation and with the holder of the procedure

Public type II is used when the responsibilities lie with the holder of the procedure;

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.

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 set out in Annex 71-03 DA (see Appendix II of this Manual).

## **2. Application for Authorisation.** (UCC Articles 211(1))

### **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. Application forms are available on the Revenue website at [www.revenue.ie](http://www.revenue.ie) under “Customs”

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 accepted 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, 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 is clearly set out in the records.
- 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.

**It should be established that the trader has a copy of the leaflet on the Customs Warehouse arrangements, or has access to it on the Revenue website at [www.revenue.ie](http://www.revenue.ie). Where the**

**trader is a company, a senior executive in charge should be consulted to ensure that management are aware of their obligations.**

### **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, 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 Guarantee**

(UCC, Articles 89 and 211)

An Authorisation will not issue until an appropriate guarantee has been provided. The purpose of the guarantee is to secure duties suspended on goods imported under the Warehouse Procedure.

There are two Guarantee options – Individual and Comprehensive. An Individual Guarantee will only cover a single SAD or operation where a Comprehensive Guarantee will cover all SADs entered to the procedure. Therefore, while in theory there are two options, in reality for a special procedure the most feasible option is a Comprehensive Guarantee.

The guarantee may be provided in the form of either a cash deposit or a guarantee of undertaking from surety provider.

An application for a Comprehensive Guarantee should be made at the same time as the renewal of or application for a Warehouse Authorisation (see Manual on Comprehensive Guarantees).

The reference amount for the guarantee is calculated on the basis of the rates of duty on imports during the stock turnover period. The following is an example of a guarantee calculation:

<u>Annual imports:-</u>	€500,000
Turnover period:- (length of time goods are under the warehouse procedure)	Six months
Imports during turnover period	€250,000
Duty @ 10.0% on €250,000:-	€25,000
Guarantee reference amount	€25,000

## **2.5 Authorisation involving more than one Member State.**

(Article 260,261 IA)

An Authorisation may be issued to a trader who wishes to store goods in more than one Member State. An application for this type of Authorisation 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 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.

The time limit for examination of this type of authorisation by the Region/LCD is **30 days**. 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. The authorities in the Member State/s involved have 30 days to respond with any objections, if there are no objections or no communication from the Member State/s by the end of the 30 days the authorisation will issue. If the Member State/s put forward objections and no agreement is reached within **60 days** from date draft authorisation was communicated, the authorisation shall not be granted.

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).

Details of stock records and/or any movement of goods, regardless of what MS goods are stored or moved must be available to the Irish Administration.

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 (involving Ireland) in other Member States, the draft Authorisation is forwarded by that 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-Union goods liable to customs duties and/or VAT (whether or not eligible for preference);
- non-Union goods entered to another suspensive arrangement and warehoused for export from the Community;
- Union 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-Union 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 201 DA)

Retail sales cannot take place in a customs warehouse unless goods are retailed in any of the following situations:

- with relief from import duty to travellers to or from countries or territories outside the customs territory of the Union.(e.g. from duty free shops at airports);
- With relief from import duty under diplomatic or consular arrangements;
- to members of international organisations;
- with relief from import duty to NATO forces;
- remotely, including via the Internet.

### **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 the application form. A copy of the Authorisation and signed conditions should then be sent to Economic Procedures Section for their file.
- The Control Officer should then hand deliver the original Authorisation and the conditions to the trader. The trader is required to sign the conditions before the Authorisation is handed over. Draft standard conditions are attached at Appendix III. 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?**

(UCC Art 211 (2)(g))

An Authorisation will take effect on the date of issue or on any later date specified in the Authorisation. 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. Current authorisations issued under the Customs Code will, if not reassessed by 1<sup>st</sup> May 2019, cease effect on that day.

### **4. Entry of goods to the procedure**

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

#### **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.

### **5. Discharge of goods from the customs warehouse procedure**

#### **5.1 How are goods discharged from a customs warehouse?**

(UCC 215)

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 special procedure either within Ireland or to another Member State.
- 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 same month following that of delivery. Operation of this arrangement is subject to provision of separate guarantee to cover the import duties on the released goods. Information on the provision of a guarantee can be found on the following link: <http://www.revenue.ie/en/customs/comprehensive-guarantee/index.html>.

Any application to operate the deferred payment system should be agreed with the Control Officer in advance. Information on deferred payment can be found on the Revenue website:

<http://www.revenue.ie/en/customs/leaflets/aep-payment-methods.html>.

#### **5.4 How is the duty calculated?**

(UCC Article 70, and Article 128 IA)

The amount of duty on goods released for free circulation is based on the transaction value of the goods when sold for export to the EU. Where the goods are not sold prior to them being brought into the EU but are sold while in a warehouse, the transaction value will be determined on the basis of that sale.

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.

#### **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 Union must be kept by the trader. Procedure code 3171 must be used in box 37 of the SAD.

#### **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.

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**

(Article 214 UCC, and 178 DA)

### **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.
- 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..
- types of usual forms of handling carried out;
- where goods are 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;
- 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;
- details of movements, temporary removals:
- details of common storage;
- details of use of equivalent goods
- 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

### **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.

## **7. Stock returns**

### **7.1 How often are stock returns required?**

(Article 179(4) DA)

Stock returns will be submitted by the trader every 100 days.

### **7.2 What details are required in the stock returns?**

(Article 178 DA)

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.
- details of stock segregation if used.
- details of equivalent goods if used.

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** (UCC 240)

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. Movement of goods between customs warehouses.** (UCC 219)

### **9.1 How are goods moved between customs warehouses?**

Movement of goods under the warehousing procedure may take place without customs formalities other than the requirement to show in the records the location of the goods and all information about the movement as follows:

- (a) between different storage facilities designated in the same authorisation;
- (b) from the customs office of placement to the storage facilities; or

from the facilities to the customs office of exit or any customs office indicated in the authorisation empowered to release goods to a subsequent customs procedure or to receive the re-export declaration for the purposes of discharging the special procedures.

## **10. Handling of goods in a customs warehouse** (UCC Article 220 and Article 180 DA)

### **10.1 Usual forms of handling** (Annex 71-03 DA)

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.

The list of usual forms of handling allowed under the Customs Warehousing procedure is set out in Annex 71-03 of the DA (see Appendix II).

Where a trader intends to carry out usual forms of handling on a regular basis the Authorisation must include, in Box 22, the forms of handling approved.

## **10.2 Inward Processing (IP) and End use.**

(UCC Article 241)

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 End use. When finished, the goods may then be returned to the customs warehousing procedure. If a trader wishes to discharge goods to IP or End use they must be authorised in advance for the use of that procedure.

## **11. Common storage of goods in a customs warehouse**

(Implementing Provisions Article 534)

### **11.1 Can Union goods be stored in a customs warehouse?**

(Article 177 DA)

Where an economic need exists, Union and non-Union 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 Union 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. Where it is impossible to identify at all times each type of goods, the authorisation shall allow accounting segregation to be carried out with regard to each type of goods, customs status and, where appropriate, origin of the goods.

## **12. Equivalent goods**

(UCC Article 223 and Article)

Equivalent goods shall consist of Union goods which are stored instead of the goods placed under the warehousing procedure. They shall have the same eight-digit CN code, the same commercial quality and the same technical characteristics as the goods which they are replacing. Equivalence can be authorised on the condition that the proper conduct of the procedure, in particular as regards customs supervision, is ensured. See Appendix IV for special provisions concerning equivalent goods.

### **12.1 Restrictions to the use of equivalence**

The use of equivalent goods shall not be authorised:

- where the non-Union goods would be subject to a provisional or definitive anti-dumping, countervailing, safeguard duty or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation.
- for goods or products that have been genetically modified or contain elements that have undergone genetic modification.



- where it would lead to an unjustified import duty advantage, or where provided for in Union legislation.
- where the non-Union goods placed under the customs warehousing procedure are of those referred to in Annex 71-02 DA (see Appendix V).

### **13. 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 Union, 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.

## APPENDIX I

### ANNEX 90

**Table of correspondence referred to in Article 254 DA**

	<b>Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93</b>	<b>Applicable provisions under the Code, Delegated Regulation (EU) 2015/... and Implementing Regulation (EU) 2015/... laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013</b>
1	<p>Conditions and criteria for granting the AEO certificate</p> <p>(Article 5a of Regulation (EEC) No 2913/92 and Articles 14a and 14g of Regulation (EEC) No 2454/93)</p>	<p>Authorised Economic Operator – criteria and examination of criteria</p> <p>(Articles 22, 38 and 39 of the Code, Articles 250, 251 (1) (b) and (c) and Articles 25 to 30 of Implementing Regulation (EU) 2015/...)</p>
2.	<p>Comprehensive security, including the comprehensive guarantee for Community transit</p> <p>(in general: Article 191 of Regulation (EEC) No 2913/92; for Community transit: Article 94 of Regulation (EEC) No 2913/92 and Articles 373 and 379-380 of Regulation (EEC) No 2454/93)</p>	<p>Authorisation to use a comprehensive guarantee</p> <p>(Articles 89(5) and 95 of the Code and Article 84 of this Regulation)</p>
3	<p>Individual guarantee in the form of individual guarantee vouchers</p> <p>(Article 345(3) of Regulation (EEC) No 2454/93)</p>	<p>Individual guarantee in the form of vouchers (Article 73 and Article 160 of Implementing Regulation (EU) 2015/... )</p>
4	<p>Authorisations for the operation of temporary storage facilities</p> <p>(Article 51 (1) of Regulation (EEC) No 2913/92, Articles 185 to 187a of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for the operation of temporary storage facilities</p> <p>(Article 148 of the Code, Articles 107 to 111 and Article 190 of Implementing Regulation (EU) 2015/... )</p>
5	<p>Authorisations for “simplified declaration” (Article 76 (1) (a) and (b) of</p>	<p>Authorisations for “simplified declaration” (Articles 166 (2), 167 of the Code, Articles</p>

	Regulation (EEC) No 2913/92, Articles 253 to 253g, 260 to 262, 269 to 271, 276 to 278, 282, 289 of Regulation (EEC) No 2454/93)	145 to 147 and Articles 217 to 219 of Implementing Regulation (EU) 2015/... )
6	Authorisations for “local clearance procedure” (Article 76 (1) (c) of Regulation (EEC) No 2913/92, Articles 253 to 253g, 263 to 267, 272 to 274, 276 to 278, 283 to 287of Regulation (EEC) No 2454/93)	Authorisations for “entry in the declarant’s records” (Article 182 of the Code, Article 150 and Articles 226 to 229 of Implementing Regulation (EU) 2015/... )  Or Authorisation for "simplified declaration" (see point 5)  And/or designated or approved places (Article 139 of the Code and Article 115)
7	Authorisations for “SASP” (Articles 1 (13), 253h to 253m of Regulation (EEC) No 2454/93)	Authorisations for “centralized clearance” (Article 179 of the Code, Article 149 and Articles 222 to 225 of Implementing Regulation (EU) 2015/...)
8	Authorisations to run a regular shipping service  (Article 313b of Regulation (EEC) No 2454/93)	Authorisations to run a regular shipping service  (Article 120 of this Regulation)
9	Authorisations for authorised consignor to issue a proof of status T2L, T2LF or commercial document without submitting it for endorsement to customs (Article 324a of Regulation (EEC) No 2454/93)	Authorisations for authorised issuer to issue proof of status T2L, T2LF or customs goods manifest without submitting it for endorsement to customs (Article 128)
10	Authorisations “banana weighers” (Articles 290a to 290c of Regulation (EEC) No 2454/93)	Authorisations “banana weighers” (Articles 155 to 157 and Articles 244 and 245 of Implementing Regulation (EU) 2015/... )
11	Authorisation for authorised consignor for the Community transit  (Articles 372(1)(d) to 378 and Articles 398 to 402 of Regulation (EEC) No 2454/93)	Authorisation for the status of authorised consignor, allowing the holder of the authorisation to place goods under the Union transit procedure without presenting them to customs  (Article 233(4)(a) of the Code, Articles 191, to 193 and Articles 306 and 307 of Implementing Regulation (EU) 2015/... )
12	Authorisation for authorised consignee for the Community transit  (Articles 372(1)(e) to 378 and Articles	Authorisation for the status of authorised consignee, allowing the holder of the authorisation to receive goods moved under the Union transit procedure at than

	406 to 408 of Regulation (EEC) No 2454/93)	authorised place to end the procedure in accordance with Article 233(2) of the Code  (Article 233(4)(b) of the Code, Articles 191, 194 to 195 and 306 and Articles 308 to 309 of Implementing Regulation (EU) 2015/...)
13	Authorisation for authorised consignee for TIR transit  (Articles 454a and 454b of Regulation (EEC) No 2454/93)	Authorisation for authorised consignee for TIR purposes  (Article 230 of the Code, Articles 185 to 187 and Article 275 of Implementing Regulation (EU) 2015/...)
14	Authorisation for Processing under Customs Control  (Articles 84 to 90 and 130 to 136 of Regulation (EEC) No 2913/92 and Articles 496 to 523, 551 and 552 of Regulation (EEC) No 2454/93)	Authorisation for inward processing  (Articles 210 to 225 and 255 to 258 of the Code and Articles 161 to 183 and 241 of this Regulation)
15	Authorisation for inward processing suspension system  (Articles 84 to 90 and Articles 114 to 123 of Regulation (EEC) No 2913/92 and Article 129, Articles 536 to 549 of Regulation (EEC) No 2454/93)  General rules for calculating the amount of import or export duty  (Articles 201 to 216 of Regulation (EEC) No 2913/92 and Articles 517- 519 of Regulation (EEC) No 2454/93)	Authorisation for inward processing  (Articles 210 to 225 and 255 to 258 of the Code and Articles 161 to 183 and 241 of this Regulation)  General rules for calculating the amount of import or export duty  Article 86 (3) of the Code  Special rules for calculating the amount of import or export duty if the economic conditions are deemed to be fulfilled in the cases covered by Article 167(1) (h), (i), (m), (p), (r) or (s) of this Regulation:  Article 85 (1) of the Code
16	Authorisation for inward processing drawback system (Articles 84 to 90 and Articles 114 to 129 of Regulation (EEC) No 2913/92 and Articles 536 to 544 and Article 550 of Regulation (EEC) No 2454/93)	Authorisation for inward processing  (Articles 210 to 225 and 255 to 258 of the Code and Articles 161 to 183 and 241 of this Regulation)

	<p>General rules for calculating the amount of import or export duty</p> <p>(Articles 201 to 216 of Regulation (EEC) No 2913/92 and Articles 517- 519 of Regulation (EEC) No 2454/93)</p>	<p>General rules for calculating the amount of import or export duty</p> <p>Article 86 (3) of the Code</p> <p>Special rules for calculating the amount of import or export duty if the economic conditions are deemed to be fulfilled in the cases covered by of Article 167(1) (h), (i), (m), (p), (r) or (s) of this Regulation:</p> <p>Article 85 (1) of the Code</p>
17	<p>Authorisations for the operation of storage facilities as a customs warehouse type A</p> <p>(Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for a public customs warehouse of type I</p> <p>(Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)</p>
18	<p>Authorisations for the operation of storage facilities as a customs warehouse type B</p> <p>(Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for a public customs warehouse of type II</p> <p>(Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)</p>
19	<p>Authorisations for the operation of storage facilities as a customs warehouse type C</p> <p>(Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for a private customs warehouse</p> <p>(Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)</p>
20	<p>Authorisations for the operation of storage facilities as a customs warehouse type D</p> <p>(Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for a private customs warehouse</p> <p>(Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)</p>
21	<p>Authorisations for the operation of</p>	<p>Authorisations for a private customs</p>

	<p>storage facilities as a customs warehouse type E</p> <p>(Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)</p>	<p>warehouse</p> <p>(Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)</p>
22	<p>Authorisations for the operation of storage facilities as a customs warehouse type F</p> <p>(Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for a public customs warehouse of type III</p> <p>(Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)</p>
23	<p>Authorisations for free zones of control type I</p> <p>(Articles 166 to 176 of Regulation (EEC) No 2913/92, Articles 799 to 812 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for free zone</p> <p>(Articles 243 to 249 of the Code)</p> <p>To be implemented at national level</p>
24	<p>Authorisations for free zones of control type II</p> <p>(Articles 166 to 176 of Regulation (EEC) No 2913/92, Articles 799 to 804 and 812 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for customs warehouse</p> <p>The customs authorities shall decide after 1 May 2016 which particular type of customs warehouse those free zones shall be deemed to be equivalent to.</p> <p>(Articles 240 to 242 of the Code and Articles 161 to 183 of this Regulation)</p>
25	<p>Authorisations for free warehouse</p> <p>(Articles 166 to 176 of Regulation (EEC) No 2913/92, Articles 799 to 804 and 812 of Regulation (EEC) No 2454/93)</p>	<p>Authorisations for customs warehouse</p> <p>The customs authorities shall decide without delay which particular type of customs warehouse those free warehouses shall be deemed to be equivalent to.</p> <p>(Articles 240 to 242 of the Code and Articles 161 to 183 of this Regulation)</p>
26	<p>Authorisation for the use of seals of a special type</p> <p>(Article 372(1) (b) to Article 378 and Article 386 of Regulation (EEC) No 2454/93)</p>	<p>Authorisation for the use of seals of a special type , where sealing is required to ensure the identification of the goods placed under the Union transit procedure</p> <p>(Article 233(4)(c) of the Code, Articles 191 and 196 and Articles 306 and 310 of</p>

		Implementing Regulation (EU) 2015/...
27	<p>Authorisation for outward processing</p> <p>(Articles 84 to 90 and 145 to 160 of Regulation (EEC) No 2913/92, Articles 496 to 523 and 585 to 592 of Regulation (EEC) No 2454/93)</p>	<p>Authorisation for outward processing</p> <p>(Articles 210 to 225 and 255, 259 to 262 of the Code and Articles 163, 164, 166, 169, 171 to 174, 176, 178, 179, 181, 240, 242, 243 of this Regulation and Articles 252 to 257, 259 to 261 and 264 of Implementing Regulation (EU) 2015/...)</p>
28	<p>Authorisation for Temporary Importation</p> <p>(Articles 84 to 90 and 137 to 144 of Regulation (EEC) No 2913/92 and Articles 496 to 523 and 553 to 584 of Regulation (EEC) No 2454/93)</p>	<p>Authorisation for Temporary Admission</p> <p>(Articles 210 to 225 and 250 to 253 of the Code, Articles 163 to 165, 169, 171 to 174, 178, 179, 182, 204 to 238 of this Regulation and Articles 251, 253 to 257, 259 to 263, 316, 317 of Implementing Regulation (EU) 2015/...)</p>
29	<p>Authorisation for end-use</p> <p>(Articles 21 and 82 of Regulation (EEC) No 2913/92 and Articles 291 to 300 of Regulation (EEC) No 2454/93)</p>	<p>Authorisation for end-use</p> <p>(Articles 210 to 225, 254 of the Code and Articles 161 to 164, 169, 171 to 175, 178, 179, 239 of this Regulation and Articles 253 to 262 of Implementing Regulation (EU) 2015/...)</p>

## APPENDIX II

### Annex 71-03 – DA

#### List of permitted usual forms of handling

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 220	Article 221(b)	Articles 531, 809	ex Annex 72	DA

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

- (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) mixing of gas or fuel oils not containing biodiesel with gas or fuel oils containing biodiesel, classified in Chapter 27 of the CN, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods even if this results in a different eight-digit CN code;
- (16) mixing of gas or fuel oils with biodiesel so that the mixture obtained contains less than 0,5 %, by volume, of biodiesel, and mixing of biodiesel with gas or fuel oils so that the mixture obtained contains less than 0,5 %, by volume, of gas or fuel oils;
- (17) dividing or size cutting out of goods if only simple operations are involved;
- (18) 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;
- (19) 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;
- (20) dulling of pipe fittings to prepare the goods for certain markets;
- (21) denaturing, even if this results in a different eight-digit CN code;
- (22) 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.

## APPENDIX III

### Conditions for Public Customs Warehouse Type I

Conditions and requirements governing the granting of an Authorisation by the Revenue Commissioners as a type I public customs warehouse for the premises of \_\_\_\_\_ for the receipt and storage of non Union Goods.

**Customs Warehouse Authorisation No:** \_\_\_\_\_

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1. In a Public Type I customs warehouse both the holder of the authorisation and the depositor are responsible for fulfilling the obligations arising from the placing of goods under the customs warehousing procedure and for all duties liable, and both must keep appropriate records.
2. The authorisation holder will determine to Revenue's satisfaction that the records kept by both parties will be made available to Revenue.

The holder of the authorisation and the depositor are 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 following must be carried out:
    - (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.
  4. An account showing particulars of receipts and deliveries is to be kept to the satisfaction of the supervising Revenue office and the 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.
-

5. Records must contain the following minimum details:
- (a) particulars of the declarations by means of which the goods are entered into or discharged from the customs warehouse procedure;
  - (b) the date and reference particulars of other customs documents and any other documents relating to entry and discharge;
  - (c) the nature of the processing operations, types of handling or temporary use;
  - (d) 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 and details of the use of equivalence must also be recorded in the stock records. The stock records will be provided to Revenue every 100 days.

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 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.
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 warehousing of goods not covered by this Authorisation (Box 7) must be approved in advance by the supervising Revenue office.

12. Access to the warehouse must be granted at all reasonable times to any Revenue official and afforded 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.
13. (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.
14. The appropriate customs duties and charges having equivalent effect are to be paid forthwith on any shortages or losses discovered.
15. 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.
16. The security of the warehouse must be maintained to the satisfaction of the appropriate supervising Revenue office.
17. If required suitable office accommodation with access to toilets 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.
18. 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

## Conditions for Public Customs Warehouses Type II

Conditions and requirements governing the granting of an Authorisation by the Revenue Commissioners as a Type "II" customs warehouse, of the premises of \_\_\_\_\_ for the receipt and storage of non-Union Goods.

**Customs Warehouse Authorisation No:** \_\_\_\_\_

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1. All responsibilities for public customs warehouse Type II lie with the holder of the authorisation (warehouse keeper).
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
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) particulars of the declarations by means of which the goods are entered into or discharged from the customs warehouse procedure;

- (b) the date and reference particulars of other customs documents and any other documents relating to entry and discharge;
- (c) the nature of the processing operations, types of handling or temporary use;
- (d) information enabling the goods to be monitored, including their location and particulars of any transfer;
- (e) 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 and the use of equivalent goods also be recorded in the stock records. The stock records will be provided to Revenue every 100 days.

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.
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.
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. If required suitable office accommodation and access to toilets, 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 IV**  
**ANNEX 71-04 - DA**

**Special Provisions Concerning Equivalent Goods**

**I. Customs warehousing, Inward and Outward Processing**

**Conventionally produced goods and organic goods**

It is not permitted to replace:

organic goods by conventionally produced goods; and  
conventionally produced goods by organic goods.

**II. Inward Processing**

**(1) Rice**

Rice classified under CN code 1006 shall not be deemed equivalent unless it falls within the same eight-digit CN code of the Combined Nomenclature. Nevertheless, for rice with a length not exceeding 6,0 mm and a length/width ratio equal to or more than 3 and for rice with a length equal to or less than 5,2 mm and a length/width ratio equal to or more than 2, equivalence shall be established by determination of the length/width ratio only. The measurement of the grains shall be done in accordance with Annex A(2)(d) to Regulation (EC) No 3072/95 on the common organisation of the market in rice.

**(2) Wheat**

Equivalent goods may be used only between wheat harvested in a third country and already released for free circulation and non-Union wheat, of the same eight-digit CN code, having the same commercial quality and the same technical characteristics.

However:

derogations from the ban on use of equivalent goods may be adopted in respect of wheat on the basis of a communication from the Commission to the Member States, after examination by the Committee,

the use of equivalent goods is permitted between Union durum wheat and durum wheat of third-country origin, provided it is for the production of pasta falling within CN codes 1902 11 00 and 1902 19.



### **(3) Sugar**

Recourse to the use of equivalent goods is permitted between non-Union raw cane sugar (CN codes 1701 13 90 and/or 1701 14 90) and sugar beet (CN code 1212 91 80) under the condition that processed products falling within CN code 1701 99 10 (white sugar) are obtained.

The equivalent quantity of raw cane sugar of standard quality as defined in point III of Part B of Annex III to Regulation (EU) No 1308/2013 shall be calculated by multiplying the quantity of white sugar with the coefficient 1.0869565.

The equivalent quantity of raw cane sugar not of standard quality shall be calculated by multiplying the quantity of white sugar with a coefficient obtained by dividing 100 by the yield of raw cane sugar. The yield of raw cane sugar shall be calculated as set out in point III of Part B of Annex III to Regulation (EU) No 1308/2013.

### **(4) Live animals and meat**

Equivalent goods may not be used for inward-processing operations on live animals or meat.

Derogation from the ban on the use of equivalent goods can be made for meat which has been made subject of a communication by the Commission to the Member States, after an examination carried out by a body composed of representatives of the customs administrations of the Member States if the applicant can prove that equivalence is economically necessary and if the customs authorities transmit the draft of the procedures foreseen to control the operation.

### **(5) Maize**

The use of equivalent goods between Union and non-Union maize is possible only in the following cases and subject to the following conditions:

In the case of maize for use in animal feed, the use of equivalent goods is possible provided that a customs control system is set up to ensure that the non-Union maize is in fact used for processing into animal feed.

In the case of maize used in the manufacture of starch and starch products, the use of equivalent goods is possible between all varieties with the exception of maizes rich in amylopectin (wax-like maize or 'waxy' maize) which are only equivalent between themselves.

In the case of maize used in the manufacture of meal products, the use of equivalent goods is possible between all varieties with the exception of maizes of the vitreous type ('Plata' maize of the 'Duro' type, 'Flint' maize) which are only equivalent between themselves.

### **(6) Olive oil**

A. Recourse to the use of equivalent goods is permitted only in the following cases and under the following conditions:

virgin olive oil

between Union extra virgin olive oil falling within CN code 1509 10 90 which corresponds to the description in Point 1(a) of Part VIII of Annex VII to Regulation (EU) No 1308/2013 and non-Union extra virgin olive oil of the same CN code, provided that the processing operation produces extra virgin olive oil falling within the same CN code and satisfying the requirements of the said Point 1(a);

between Union virgin olive oil falling within CN code 1509 10 90 which corresponds to the description in Point 1(b) of the Part VIII of Annex VII to Regulation (EU) No 1308/2013 and non-Union virgin olive oil of the same CN code, provided that the processing operation produces virgin olive oil falling within the same CN code and satisfying the requirements of the said Point 1(b);

between Union lampante virgin olive oil falling within CN code 1509 10 10 which corresponds to the description in Point 1(c) of the Part VIII of Annex VII to Regulation (EU) 1308/2013 and non-Union lampante virgin olive oil of the same CN code, provided that the processed product is:

refined olive oil falling within CN code 1509 90 00 which corresponds to the description in Point 2 of Part VIII of the abovementioned Annex VII, or

olive oil falling within CN code 1509 90 00 which corresponds to the description in Point 3 of Part VIII of the said Annex VII and is obtained by blending with Union virgin olive oil falling within CN code 1509 10 90.

olive-pomace oil

between Union unrefined olive-pomace oil falling within CN code 1510 00 10 which corresponds to the description in Point 4 of Part VIII of Annex VII to Regulation (EC) No 1234/2007 and non-Union unrefined olive-pomace oil of the same CN code, provided that the olive-pomace oil processed product falling within CN code 1510 00 90 and corresponding to the description in Point 6 of Part VIII of the said Annex VII is obtained by blending with Union virgin olive oil falling within CN code 1509 10 90.

- B. The blendings referred to in Point A.1(c) second indent and Point A.2, with non-Union virgin olive oil, used in an identical manner, are authorised only where the arrangements for supervision of the procedure are organized in a manner that makes it possible to identify the proportion of non-Union virgin olive oil in the total quantity of blended oil exported.
- C. The processed products must be put into immediate packaging of 220 litres or less. By way of derogation, in the case of agreed containers of 20 tonnes maximum, the customs authorities may allow the exportation of the oils found in the preceding Points on condition that there is systematic control of the quality and quantity of the exported product.
- D. Equivalence shall be checked by using commercial records to verify the quantity of oils used for blending and, for the purpose of verifying the quality concerned, by comparing the technical characteristics of samples of the non-Union oil taken when it was entered for the procedure with the technical characteristics of the samples of the Union oil used taken when the processed product concerned was processed against the technical characteristics of the samples taken at the time of actual exportation of the processed product at the point of exit. Samples shall be taken in accordance with international standards EN ISO 5555 (sampling) and EN ISO 661 (sending of samples to laboratories and preparation of samples for tests). The analysis shall be carried out with reference to the parameters in Annex I to Commission Regulation (EEC) No 2568/91<sup>1</sup>.

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<sup>1</sup> OJ L 248, 5.9.1991, p. 1.

## **(7) Milk and Milk Products**

Recourse to the use of equivalence is permitted under the following conditions:

The weight of each component of milk dry matter, milk fat matter and milk protein of the import goods shall not exceed the weight of each of these components in the equivalent goods.

However, where the economic value of the goods to be placed under inward processing is determined by only one or two of the above mentioned components, the weight may be calculated on the basis of this or these component(s). The authorisation shall specify the details, notably the reference period for which the total weight has to be calculated. The reference period shall not exceed 4 months.

The weight of the relevant component(s) of the goods to be placed under inward processing and of the equivalent goods shall be indicated in the relevant customs declarations and INF, to enable the customs authorities to control the equivalence on the basis of those elements.

### **III. Outward processing**

The use of equivalent goods is not permitted for goods which are covered by Annex 71-02.

## **APPENDIX V**

### **ANNEX 71-02-da**

#### **Sensitive goods and products**

The following goods are covered by this Annex:

(1) The following agricultural products falling under one of the following sectors of the common market organization (CMO):

Beef and veal sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(o) and listed in Annex I Part XV;

Pigmeat sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(q) and listed in Annex I Part XVII;

Sheepmeat and goatmeat sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(r) and listed in Annex I Part XVIII;

Eggs sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(s) and listed in Annex I Part XIX;

Poultrymeat sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(t) and listed in Annex I Part XX;

Agriculture products: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(v) and listed in Annex I Part XXII;

Cereals sector: products referred to in Article 1(2)(a), Annex I Part I of Regulation (EU) No 1308/2013;

Rice sector: products referred to in Article 1(2)(b), Annex I Part II of Regulation (EU) No 1308/2013;

Sugar sector: products referred to in Article 1(2)(c), Annex I Part III of Regulation (EU) No 1308/2013;

Olive oil sector: products referred to in Article 1(2)(g), Annex I Part VII of Regulation (EU) No 1308/2013;

Milk and milk-products sector: products referred to in Article 1(2)(p), Annex I Part XVI of Regulation (EU) No 1308/2013;

Wine sector: products referred to in Article 1(2)(l), Annex I Part XII of Regulation (EU) No 1308/2013 and falling under CN codes:

0806 10 90

2009 61

2009 69

2204 21 (quality wine PDO and PGI excepted)

2204 29 (quality wine PDO and PGI excepted)2204 30

(2) Ethyl alcohol and spirit products falling under CN codes:

2207 10

2207 20

2208 40 39 – 2208 40 99

2208 90 91 – 2208 90 99

ex 2401 unmanufactured tobacco

Products other than those under points 1 and 2 subject to agricultural export refund.

Fishery products listed in Annex I to Council Regulation (EC) No 1379/2013 on the common organization of the markets in fishery and aquaculture products and products listed in Annex V to this regulation subject to a partial autonomous suspension.

All fishery products subject to an autonomous quota.

May 2016