

GUIDANCE MANUAL ON CUSTOMS WAREHOUSING

Updated February 2018

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).

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A more recent version of this manual is available.

Definitions

In the context of this instruction:

“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**

“Commercial policy measures” means non-tariff measures established, as part of the common commercial policy, in the form of Union 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, for example, re-export, entry into a customs warehouse, destruction, release for free circulation, entry to another customs approved procedure e.g. Inward Processing Procedure;

“Import duty” means Customs duty payable on the import goods.

“Release for free circulation” means released on to the European Union market with Customs duty and other charges paid.

“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

Customs warehousing is a Special Procedure which requires authorisation by Revenue. Non-Union goods can be stored in a customs warehouse without payment of import duty or VAT. These charges are suspended until the goods are discharged from the warehouse.

1. Change over from Customs Code to Union Customs Code

The Union Customs Code (UCC) replaced the Customs Code (CC) on 1st May 2016. The Customs Code Implementing Provisions was 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 1st 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 1st May 2019.

A correspondence table is set down in Annex 90 of the DA (see [Appendix I](#)) points 17-22 documents the relationship between current authorisations and the new UCC warehouse types until they are reassessed. This table also highlights the new UCC Articles which all warehouse authorisations must adhere to from 1st May 2016 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-Union 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.

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.

Example of a private warehouse:

Goods arrive from Company A who is situated outside the EU. Company B is a subsidiary of company A and have a warehouse authorisation in place. The goods are entered into the warehouse procedure with company B as consignee, they are stored until such time as company B discharge them into their Inward Processing authorisation. Ownership remains with company A, however the responsibilities of the warehouse authorisation lie with company B. There is no third party involvement.

Some minor handling operations may be allowed while goods are in the customs warehouse. These are called Usual Forms of Handling and 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

Application is made by way of the new EU Customs Decision System which can be accessed at the following link: [Customs Decision System \(CDS\)](#)

Only electronic applications can be accepted. It is no longer possible to use paper application forms.

Authorisations & Reliefs Unit will formally accept if all the relevant information is present. There is a 30 day period for acceptance of the application. After acceptance a decision will be made within 60 days. If further information is required the 60 days can be extended by a further 30 days.

2.2 Processing of the application by Region/LCD

A& R Unit will perform the electronic checks on the system for acceptance of the application. Once it has been accepted it will be referred to the traders Supervising Revenue Office for examination and completion of the Control Officer's report (see [Appendix VI](#)). Revenue will examine the premises, the accounting procedures, the stock control systems and, security issues. Revenue will meet with the trader in regard to these issues and to ensure that all conditions are fulfilled by anyone availing of customs warehousing. Revenue has 60 days in which to make a decision on the application once it has been formally accepted. It may be necessary to extend this 60 day period if it is found that further information is required. Issues that will be examined include:

- 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;
- 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.

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.

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 (for example, awaiting entry into Inward Processing). 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)

A Comprehensive Guarantee Authorisation must be in place before a customs warehouse authorisation can be issued. A guarantee must be provided in the form of either a cash deposit or a guarantee. The trader can apply for a full waiver if he is an Authorised Economic Operator, or, if the trader is not an Authorised Economic Operator, he may qualify for a waiver if he can fulfil the following conditions;

- have an appropriate record of compliance with customs requirements;
- have a satisfactory system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
- demonstrate, where appropriate, proven financial solvency; and
- have practical standards of competence or professional qualifications directly related to the activity carried out.

The following is an example of the calculation of the reference amount for the guarantee for a warehouse authorisation covering Ireland only. If when calculating the reference amount the duty rate on the goods intended for warehousing is zero then the VAT figure must be used:

Total value of goods which may be placed under customs warehousing per year is estimated to be: €5,000,000

Value of goods which may have been placed under customs warehousing at a given point in time according to the storage capacity of the holder of the authorisation: €1,000,000

Duty Rate: 10%

Calculation of the reference amount regarding import duty: €1,000,000 x 10% = €100,000

Guarantee reference amount is determined as €100,000.

If the application includes another Member State all charges (for example, VAT) must be included in the calculation of the reference amount for the guarantee. See example below.

Total value of goods which may be placed under customs warehousing per year is estimated to be: €5,000,000

Value of goods which may have been placed under customs warehousing at a given point in time according to the storage capacity of the holder of the authorisation: €1,000,000

Duty Rate: 10%

Calculation of the reference amount regarding import duty: €1,000,000 x 10% = €100,000

VAT rate: 20%
 €1,100,000 x 20% = €220,000

Guarantee reference amount is €100,000 + €220,000 = €320,000.

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 via the electronic system with Ireland set down as the main Customs Authority.

The Supervising Customs Office should process the application as outlined in [paragraph 2.2](#).

The Supervising Customs Office should ensure that any controls required at a local level in any other Member State are clearly established at this stage.

The Officer's report should be referred to Authorisation & Reliefs Unit.

The time limit for examination of this type of authorisation by the Region/LCD is **60 days**. On receipt of a positive recommendation from the Supervising Customs Office, Authorisation & Reliefs Unit will generate a draft Authorisation which is immediately communicated 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 or States involved have 30 days to respond with any objections, if there are no objections or no communication from the Member State or States by the end of the 30 days the authorisation will issue. If the Member State or States put forward objections and no agreement is reached within **60 days** from date draft authorisation was communicated, the authorisation shall not be granted for the part in dispute.

Responsibility for control of the Authorisation rests with the Irish Administration (notwithstanding 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.

Authorisation & Reliefs Unit will maintain contact with other Administrations 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 communicated by the electronic system to Ireland.
- This draft is forwarded to the Region or 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 or 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 or LCD should liaise with the issuing Member State through Authorisation & Reliefs Unit regarding any necessary controls.
- On receipt of a positive recommendation from the Region or LCD, Authorisation & Reliefs Unit will inform the other Member State that Ireland has no objection to the issuing of the Authorisation.
- Authorisation & Reliefs Unit will be kept informed by other Administrations 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 duty and, or VAT (whether or not eligible for preference);
Equivalent goods not under the warehouse procedure.

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 Control Officer's report is received by Authorisations and Reliefs Unit with a recommendation to issue the authorisation to the trader. The authorisation is then generated on the electronic system and forwarded to the trader through the Trader Portal.

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 old Customs Code will, if not reassessed by 1st May 2019, cease effect on that day.

4. Entry of goods to the procedure

Goods can be entered into the customs warehouse procedure by direct import, by transfer from another warehouse or by transfer from another special procedure.

4.1 How are goods entered to the customs warehousing procedure?

An customs declaration is mandatory when entering goods to the customs warehousing procedure. The trader must:

- enter the appropriate procedure code in Box 37 of the declaration – 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);
- entry to another special procedure either within Ireland or in another Member State.
- destruction under official supervision.

5.2 How are goods released for free circulation?

A customs declaration is mandatory when releasing goods from the warehouse to free circulation, unless the trader has an authorisation for Simplified Procedures. The trader must:

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

5.3 Simplifications

An authorisation for Warehouse procedure allows for standard entry and discharge of the procedure. Under the UCC any simplifications (EIDR or monthly declarations and so on) must be covered by a separate authorisation for Simplified Procedure.

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 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 the customs warehouse 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 declaration 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 declaration.

5.6 Discharge of goods to another procedure other than to free circulation

For a discharge to any of the procedures (other than to free circulation) mentioned at [paragraph 5.1](#) the following is required:

- Presentation of a customs declaration and other appropriate documents to the Control Officer.
- Details of the discharge including details of the declaration (entry number and date) must be recorded by the trader in the stock records.
- Details of entry to the subsequent procedure (e.g Inward Processing)

5.7 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 duty 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 manual [Customs Charges For Official Attendance](#)

5.8 Accounting for losses

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

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 customs declarations entering goods to the customs warehouse.
- details from all customs declarations 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, separate accounts must be held on the cost of such handling.;
- 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

Stock returns must be submitted by the trader to their supervising office every 100 days.

The minimum stock detail required is as follows:

- opening stock by commodity code;
- details of **all** entries into the customs warehouse (on declarations and, or commercial documentation). These details should include;
 - date of entry into the customs warehouse,
 - customs declaration 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,
 - customs declaration 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.

7.1 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.

7.2 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 in the customs declaration;
- (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.

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 customs warehouse goods.

(UCC 219)

Movement of goods under the warehousing procedure may take place without customs formalities:

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

The warehouse records must at all times show the location of the goods and all information about the movement.

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 Box 22 of the Authorisation must state 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

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. 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 169 DA & Articles 268 & 269 of the IA)

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**; the measures do not apply when the goods are entered to the customs warehousing procedure, but will apply at discharge from the warehouse.
- (b) **the introduction of goods into the customs territory of the Union**; the measure will apply as soon as the goods are entered to the customs warehousing procedure;
- (c) **the export of goods**; the measures will apply when the goods are exported from the customs territory of the Union after being discharged from the customs warehousing procedure.

Appendix I - Annex 90 Extract from Table of correspondence referred to in Article 254 DA

	Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93	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
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	Authorisations for the operation of storage facilities as a customs warehouse type E (Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)	Authorisations for a private customs warehouse (Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)
22	Authorisations for the operation of storage facilities as a customs warehouse type F (Article 100 of Regulation (EEC) No 2913/92, Articles 526 and 527 of Regulation (EEC) No 2454/93)	Authorisations for a public customs warehouse of type III (Article 211 and 240 to 243 of the Code, Articles 161 to 183 of this Regulation)

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: _____

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 duty liable, and both must keep appropriate records.
2. The authorisation holder will ensure that adequate records are kept by both parties and are made available to Revenue on request.
The holder of the authorisation and the depositor are responsible for the following:
 - (a) placing all goods under the customs warehousing within the approved premises;
 - (b) ensuring that the goods are not removed from Customs supervision;
 - (c) fulfilling the obligations that arise from the storage of goods covered by the customs warehousing procedure; and
 - (d) 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 entry declaration and other appropriate documents to Revenue;
 - (b) Recording of details of the entry in the stock records, in the form and manner prescribed by the supervising Revenue office.
4. Records of receipts and deliveries must be kept to the satisfaction of the supervising Revenue office. The 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 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 maintained by the warehouse keeper must contain at least 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, or types of handling
- (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 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 must be provided to Revenue every 100 days.

6. Before goods are discharged from the customs warehouse for free circulation the appropriate documents and all customs duty and charges having equivalent effect must be lodged with the supervising Revenue office.
7. Discharge of goods other than for free circulation must be:
- (a) by placement under another customs procedure under the rules applying to that procedure
 - (b) properly entered on the appropriate documents, which should be available to Revenue before discharge 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 Union 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 Union and non-Union 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 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. Revenue must be afforded all necessary assistance and consent to any supervision, stocktaking and checking of 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.
13.
 - (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 undertaken on a periodic basis, and the supervising Revenue office must be advised immediately of any discrepancy discovered.
14. The appropriate customs duty and charges having equivalent effect must 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 must be complied with.
16. The security of the warehouse must be maintained to the satisfaction of the appropriate supervising Revenue office.
17. Where the circumstances so warrant and with the prior authority of the supervising Revenue office, goods deposited in the warehouse may be destroyed under official supervision. This must be without expense to the State.
18. A comprehensive guarantee is mandatory and must remain in place throughout the validity of the authorisation.

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

A more recent version of this manual is available.

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: _____

1. All responsibilities for public customs warehouse Type II lie with the holder of the authorisation (warehouse keeper) or by permission of Revenue are devolved to the holder of the procedure.
2. The warehouse keeper is responsible for the following:
 - (a) placing all goods under customs warehousing within the approved premises;
 - (b) ensuring that the goods 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 for any potential liability; and
3. On entry of goods into the customs warehousing procedure the warehouse keeper is responsible for the following:
 - (a) presentation of a properly completed entry declaration (SAD) and other appropriate documents to Revenue;
 - (b) recording of details of the entry in the stock records in the form and manner prescribed by the supervising Revenue office.
4. Records of receipts and deliveries must be kept to the satisfaction of the supervising Revenue office. 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 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 maintained by the warehouse keeper must contain at least 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, or types of handling.
- (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 and of the use of equivalent goods must be recorded in the stock records. The stock records must be provided to Revenue every 100 days.

6. Before goods are discharged from the customs warehouse for free circulation the appropriate documents and all customs duty and charges having equivalent effect must be lodged with the supervising Revenue office.
7. Discharge of goods other than for free circulation must be:
 - (a) by placement under another customs procedure under the rules applying to that procedure;
 - (b) properly entered on the appropriate documents, which should be available to the supervising Revenue office 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 Union 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 Union and non-Union 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 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. 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.

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 must be advised immediately of any discrepancy discovered.
14. The appropriate customs duty and charges having equivalent effect must 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 must be provided and, in particular, any health and safety requirements laid down by the competent authorities must be complied with.
16. The security of the warehouse must be maintained to the satisfaction of the supervising Revenue office.
17. Where the circumstances so warrant and with the prior authority of the supervising Revenue office, goods deposited may be destroyed under official supervision. This must be without expense to the State.
18. A comprehensive guarantee is mandatory and must remain in place throughout the validity of the authorisation.

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 Private Customs Warehouse

Conditions and requirements governing the granting of an Authorisation by the Revenue Commissioners as a Private customs warehouse for the premises of _____ for the receipt and storage of non Union Goods.

Customs Warehouse Authorisation No: _____

1. The holder of the authorisation is responsible for the following:
 - (a) Placing all goods 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 for any potential liability; and
2. On entry of goods into the customs warehousing procedure the holder of the authorisation is responsible for the following:
 - (a) presentation of an entry declaration and other appropriate documents to Revenue;
 - (b) recording details of the entry in the stock records.
3. Records showing particulars of receipts and deliveries must be kept to the satisfaction of the supervising Revenue office and the authorisation holder'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.

4. Records maintained by the warehouse keeper must contain at least 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) any usual forms of handling,
 - (d) information enabling the goods to be monitored, including their location and particulars of any movement;
 - (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 also be recorded in the stock records. These records must be presented to the supervising Revenue office every 100 days.

5. 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.
6. Discharge of goods other than to free circulation must be:
 - (a) placed under another customs procedure under the rules applying to that procedure;
 - (b) 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.
7. Goods may be temporarily removed from the warehouse provided application is made, in advance, to the appropriate supervising Revenue office and approval is granted.
8. Only handling operations which ensure the preservation, improve the appearance or marketable quality of the goods or which prepare the goods for distribution or resale may be carried out. Any other form of handling must be approved in advance by the Revenue supervising office.
9. Where there is common storage of Union and non-Union goods there must be compliance with the specific guidelines for identification laid down by Revenue in order to identify the goods entered for customs warehousing arrangements.
10. 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.
11. The warehousing of goods not covered by this Authorisation must be approved in advance by the supervising Revenue office.

12. Access to the warehouse must be granted at all reasonable times to Revenue officials. The authorisation holder 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.
13. The appropriate customs duties and charges having equivalent effect must be paid forthwith on any shortages or losses discovered.
14. 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.
15. The security of the warehouse must be maintained to the satisfaction of the supervising Revenue office.
16. 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.
17. A comprehensive guarantee is mandatory and must remain in place throughout the validity of the authorisation.

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 2568/91¹.

(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.

¹ OJ L 248, 5.9.1991, p. 1.

Appendix V - ANNEX 71-02-da Sensitive goods and products

The following goods are covered by this Annex:

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;

Poultry meat 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

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.

Appendix VI – Control Officer’s Report

CONTROL OFFICERS REPORT FOR THE WAREHOUSE PROCEDURE

Indicate Customs Warehouse applied for:

(Type I, II or Private)

(1) Name and Address of trader

(1a) Registered Address (if different to above):

(2) Applicant EORI number

(3) VAT Registration number:

(4) Company Registration number

(5) TAN Number

(6) Has the trader a copy of the Traders Guidelines on Revenue Website?

(7) Does the trader hold a VAT 56(b) Authorisation?

(8) Has the trader AEO status?

(9) Will the company require a deferred payment arrangement?

(10) Location(s) of warehouse premises:

CONTROL OFFICERS REPORT FOR THE WAREHOUSE PROCEDURE

(11) Has the applicant submitted plans of the premises;

(12) Has the trader been approved for any simplified procedures?
(e.g. EIDR, simplified declaration)

If so, please give details and authorisation numbers.

(13) Is the trader under audit?
If so, in what context?

(15) Does the trader have a verifiable and accurate accounting system in place?

(16) Does the trader have a satisfactory record in complying with Custom's requirements?

(17) Are the premises suitable with regard to security, access arrangements, health and safety and storage facilities?

(18) Outline the type of goods to be stored

(19) Will Usual forms of handling be carried out? Yes/No

If yes, please state which type:
(see Annex 1 for list of UFH)

(20) Loss rate:

CONTROL OFFICERS REPORT FOR THE WAREHOUSE PROCEDURE

(21) Are fiscal goods involved?
(CAP goods or goods involving export refunds)

(22) Does the trader intend storing union and non union goods?

(23) If question above is Yes, is it possible at all times to identify and distinguish the status of the goods:

(24) Is separate storage of the above goods under the procedure necessary?
If so, what are the arrangements?

(25) If the Union and Non Union goods are stored together and are not identifiable, are the records sufficient to allow for segregation:

(26) Is equivalence requested?
If so, do the goods have the same eight-digit CN code and the same commercial quality and the same technical characteristics as the goods which they are replacing?

Note: Equivalence is not permitted in cases where the Non-Union goods imported into the procedure 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.

(27) Will any of the goods stored be Temporarily Removed:

(28) Is movement of goods under the procedure envisaged?
If so, are the records sufficient to show the details of the movement and location of goods?

CONTROL OFFICERS REPORT FOR THE WAREHOUSE PROCEDURE

(29) Address for each of the following responsible Revenue offices:

(a) Supervising Revenue office:

(b) Office(s) of entry for the procedure:

(c) Office of discharge

(30) Time period for presentation of stock records:

(31) What is the reference amount needed for the duty liability: (this must be calculated even if the trader has AEO status): € _____

(32) Are there any special control arrangements envisaged?

(33) Date of visit(s) _____

(34) Are there any other observations relevant to this application which has come to light as a result of enquiries carried out?

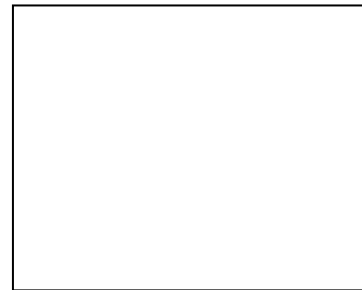
CONTROL OFFICERS REPORT FOR THE WAREHOUSE PROCEDURE

RECOMMENDATION

(35) Please state any relevant information pertaining to your recommendation:

 Name
 (Block Capitals)

STAMP



Annex 1

**List of permitted usual forms of handling
 (Annex 71-03 – DA)**

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

- (23) 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;
- (24) reconstruction of the goods after transport;
- (25) stocktaking, sampling, sorting, sifting, mechanical filtering and weighing of the goods;
- (26) removal of damaged or contaminated components;

- (27) conservation, by means of pasteurisation, sterilisation, irradiation or the addition of preservatives;
- (28) treatment against parasites;
- (29) anti-rust treatment;
- (30) 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;
- (31) electrostatic treatment, uncreasing or ironing of textiles;
- (32) 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;
- (33) desalination, cleaning and butting of hides;
- (34) 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;
- (35) dilution or concentration of fluids, without further treatment or distillation process, even if this results in a different eight-digit CN code;
- (36) 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;
- (37) 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;
- (38) 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;
- (39) dividing or size cutting out of goods if only simple operations are involved;

- (40) 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;
- (41) 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;
- (42) dulling of pipe fittings to prepare the goods for certain markets;
- (43) denaturing, even if this results in a different eight-digit CN code;
- (44) 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.