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## Is this guide for you?

If you bring goods from outside the European Union (EU) into the Community customs territory for commercial purposes and do not need them right away, you can put them into storage. The Dutch customs service offers a number of storage options. If you put goods into storage under customs procedures, you pay customs duties or import charges at a later time. That can be especially important if the final destination of the goods may be outside the EU, or if they will not be needed for a long while.

Customs legislation in the EU provides for many forms of goods storage under customs procedures. In the Netherlands you can make use of:

- customs warehousing (for long-term storage under customs procedures, with options including administrative controls);
- temporary storage areas (storage under customs procedures for a brief period);
- free warehouses/free zones (long-term storage under specific conditions).

The widest array of facilities for businesses is provided by the customs warehousing procedure.

You need to apply for an authorisation to store goods in any type of customs warehouse, except for type B (see section 3.1). The first step is always an introductory talk with Customs.

The situation at your business will determine what kind of authorisation you qualify for. Customs will give you advice about this. The rest of this guide provides an overview of the options available, the conditions you must meet in each case and how to request an authorisation.

Sections 2 to 5 describe the different options that Customs offers for storing goods. Section 6 explains how to request an authorisation. Section 7 tells you where to find more information about the range of storage options. Finally, Section 8 is a glossary with definitions of important terms used in customs legislation, terms which you may come across in relation to goods storage.

# 2

## Customs procedures for the storage of goods

If you make use of one of the storage options offered by Customs, physical controls of your goods by Customs will, if possible, largely be combined with controls based on your organisation's internal financial and stock records. Your business's organisation and records will determine the extent to which this is feasible.

You do not need to pay customs duties or import charges when storing goods under customs procedures. Customs supervises the goods while they are in storage.

### 2.1 *What kinds of goods can you store?*

The options mentioned in this guide are available for all non-Community goods: goods coming into the EU from elsewhere (see also Section 8: Glossary). You can arrange with Customs to use a limited part of your storage space for Community goods (goods that have been in free circulation within the EU). This might be useful if you have rented a certain amount of space and do not have enough non-Community goods to fill it, but do have Community goods you would like to store.

### 2.2 *Processing options*

You can carry out certain forms of handling while the goods are in storage. The following forms are permitted:

#### *– Preservation*

This might include repairing packaging, adding preservatives, keeping goods dry, cool, or frozen, smoking, sulphurising, lubricating, rustproofing, airing out or cleaning goods, or removing damaged parts, rotting goods and the like.

#### *– Improving appearance or marketable quality*

This includes forms of handling such as sorting, sifting, mechanically clarifying, filtering, repackaging, trademarking and mixing goods.

#### *– Preparing goods for distribution or resale*

This refers to any form of handling intended to ready the goods for the next link in the supply chain.

# 3

## Customs warehousing

A customs warehouse is a building, part of a building or site for which Customs has granted a warehouse authorisation. You may store goods there under customs procedures for an indefinite period. To store goods in customs warehouses, you must provide a guarantee. In the Netherlands, warehouses of types B, C, D and E are available. The following chapter describe these types in short.

Whenever you put goods into or remove them from a customs warehouse, you must follow certain procedures, described in section 3.6.

### 3.1 | *Type B customs warehouses*

#### **Who is allowed to use type B warehouses?**

Type B warehouses are public warehouses and have one warehousekeeper who may in principle allow anyone to use the space. Type B warehouses are intended primarily for transit storage suppliers. The person whose name is on the declaration placing the goods in the warehouse is liable to Customs for them and must provide a guarantee for them.

#### **How does Customs supervise the goods?**

Customs will supervise the entry, storage and removal of the goods in type B warehouse by means of both storage documents that it retains and physical supervision.

#### **Where may type B warehouses be located?**

Type B warehouses must be located near a customs office.

### 3.2 | *Type C customs warehouses*

#### **Who is allowed to use type C warehouses?**

Type C warehouses are private warehouses. This means that only the warehousekeeper is allowed to store goods there. The warehousekeeper is liable to Customs for the goods in storage, whether or not he owns them. It is also the warehousekeeper who must provide a guarantee to Customs. You can use type C warehouses if your stock records are adequate. They can be used for both transit storage and commercial storage.

**How does Customs supervise the goods?**

Customs supervises the goods mainly on the basis of your records. It also carries out physical controls. The types of goods and the level of detail in the records determine the frequency of these controls. The more specific the data, the less the need for physical controls.

**Where may type C warehouses be located?**

Because of the controls required, type C warehouses must generally be located near a customs office. If you have detailed records, the location is less important.

**3.3** | *Type D customs warehouses***Who is allowed to use type D warehouses?**

Type D warehouses, like type C, are private warehouses. They are intended solely for goods storage by the warehousekeeper and are mainly used for commercial storage or for building up stocks. The warehousekeeper is liable to Customs for the goods in storage.

**What is the difference between type D warehouses and other types?**

For all other types of customs warehouses, the customs value and quantity of the goods are determined when they are removed from the warehouse. Type D warehouses are different. There, the status of the goods on placement in the warehouse is decisive. However, deviations from this principle are possible if warehousekeepers so request.

**How does Customs supervise the goods?**

Customs supervises the goods on the basis of the stock records and financial records. These records must therefore meet high standards. Random physical controls also take place.

**Where may type D warehouses be located?**

Type D warehouses may be located anywhere in the country.

**3.4** | *Type E customs warehouses***Who is allowed to use type E warehouses?**

Type E warehouses are intended solely for goods storage by the warehousekeeper. They are mainly intended for commercial storage and for building up stocks. The warehousekeeper is liable to Customs for the goods in storage.

**How does Customs supervise the goods?**

Customs supervises the goods in type E warehouses primarily on the basis

of the financial and stock records, with limited supplementary physical controls. The warehousekeeper's records must therefore meet high standards. His organisation must also have separation of duties and internal control measures. The warehousekeeper may store goods in multiple locations. His records must show what goods are located in which location.

**Where may type E warehouses be located?**

As a rule, type E warehouses may be located anywhere. The authorisation must list all the locations.

3.5 | *The single authorisation*

Businesses that store goods in more than one EU member state may qualify for a single authorisation for customs warehouses of type C, D or E. The advantage is that for customs purposes it can then, as a rule, keep just one central set of records for all the relevant countries. The authorisation should be requested in the EU member state where the primary records are located.

3.6 | *What procedures do you need to follow?*

If you want to store goods in a warehouse, or if you want to remove goods from storage and use them for some other purpose, you must follow certain procedures for placement and discharge.

**The placement procedure**

When you want to store goods in a warehouse, the first step is placement. In other words, the goods must be officially brought into the warehousing system, by means of a placement declaration.

**The discharge procedure**

When you want to remove goods from storage, you must follow the discharge procedure. This involves submitting a new declaration to Customs. The type of declaration depends on the destination of the goods. For instance, you might transport them to a different part of the EU, put them into free circulation or have them processed.

In the case of both placement and discharge, you may opt for the regular procedure when you submit your declaration. If you fulfil certain conditions, you may qualify for a simplified procedure. This is only permitted with a special authorisation, which can be requested from Customs.

### **Regular procedure**

In the regular procedure, you fill out the declaration form, which is known as the Single Administrative Document (SAD), and include any other documents required, such as certificates of origin or invoices. As soon as Customs has accepted and handled the declaration, the option you have chosen will apply to your goods.

### **Simplified procedures**

There are three simplified procedures: the incomplete declaration, the simplified declaration and the home-clearance procedure.

#### *– Incomplete declaration*

You submit an incomplete declaration if you do not have all the information required when you wish to submit the declaration. You must submit the missing information to Customs within a month after the incomplete application is accepted.

#### *– Simplified declaration*

The normal procedure for declaring goods may sometimes take too long. In that case, Customs can allow you to submit a declaration in the form of a commercial or administrative document, such as an invoice, customs form or consignment note. This document must at a minimum contain all information needed to identify the goods.

#### *– Home-clearance procedure*

The home-clearance procedure allows you to make declarations by updating your own records. You do not have to submit a declaration or take the goods to Customs. All activities relating to declaration can be carried out within your own business. All that is required is for you to send periodic summaries to Customs after the fact. Many customs controls will be based on your records. Before permitting you to use this procedure for goods placement, Customs will determine whether your records conform to the required standards. One major advantage of this procedure is that it minimises the interruption of goods traffic.

# 4

## Temporary storage areas

### **Who is allowed to use temporary storage areas?**

You can keep goods in temporary storage areas for a brief period. In principle, this option is available to anyone. Temporary storage is used mainly by businesses specialised in loading and unloading seagoing ships and aircraft. The area manager is liable to Customs for the goods in storage. The storage area must be approved by Customs. To store goods in temporary storage areas, you must provide a guarantee.

The goods in storage may only undergo certain forms of handling, such as repairs of damage sustained in transit or removal of spoiled goods. The type of goods thus does not change.

### **Where may temporary storage areas be located?**

Temporary storage areas must be close to a customs office, in connection with controls.

### **How long may you keep goods in temporary storage areas?**

You may store goods for up to 20 days after their arrival in the customs territory. For goods that arrived by sea, the maximum term is 45 days.

### **How does Customs supervise the goods?**

Goods in temporary storage areas are under permanent supervision by Customs. In practice, this means that a customs officer oversees the placement and removal of goods and locks up afterwards.

#### 4.1 | *What procedures do you need to follow?*

If you want to put goods into temporary storage, or if you want to remove goods from temporary storage and use them for some other purpose, you must follow the placement and discharge procedures.

### **Placement procedure**

When you want to keep goods in a temporary storage area, the first step is placement. In other words, the goods must be placed under the temporary storage procedure, by means of a summary declaration. In general, you do not have to submit a new declaration form to Customs for this purpose.



The declaration form you used when the goods entered the EU by seagoing ship or aircraft is sufficient.

**Discharge procedure**

When you want to remove goods from storage, you must follow the discharge procedure. This generally involves submitting a new declaration to Customs. The type of declaration depends on your plans for the goods. For example, you might transport them to another part of the EU or to a customs warehouse, using a transit declaration, or put them into free circulation using an import declaration.

# 5

## Free warehouses

**Who is allowed to use free warehouses?**

Free warehouses make it possible for companies whose records do not conform to the requirements for type C, D or E customs warehouses to store goods under customs procedures. Goods stored in a free warehouse have the same customs status as goods outside the Community customs territory. A free warehouse is a building or area that can be closed off and is guarded by Customs. Anyone may store goods there, and no-one is allowed to work there unless a customs officer is present. Users of free warehouses are not required to provide a guarantee.

**How long may goods remain there?**

You can keep goods in free warehouses for an unlimited period.

**How does Customs supervise the goods?**

Customs controls take place during the entry and removal of goods. These are physical controls by customs officers.

**Where may free warehouses be located?**

Free warehouses may only be found at locations designated by Customs. These are generally close to a customs office.

5.1 | *What procedures do you need to follow?*

If you want to store goods in a free warehouse, you must follow the placement procedure. To remove goods from storage, you must follow the same declaration procedure that applies when importing goods from a non-EU country into the EU.

**Placement procedure**

When you want to store goods in a free warehouse, the first step is placement. In other words, you must hand over the Customs document for the goods in question to a customs officer who is on the scene and supervises their entry into the warehouse. In general, you do not have to submit a new declaration form to Customs for this purpose. Before storing the goods in the free warehouse, you may have transported them under customs supervision or under customs seal. In that case, you must first end the transit procedure. You can do that by submitting the goods and the appropriate declaration to Customs.

**Procedure for removing goods from storage**

When you want to remove goods from storage in a free warehouse, you must follow the removal procedure. Usually, you will have to submit a new declaration. The type of declaration depends on your plans for the goods. For instance, you might take them to a different part of the EU, put them into free circulation or transport them out of the EU.

# 6

## How do you apply for an authorisation?

To run a customs warehouse, a temporary storage area or a free warehouse, you need an authorisation from Customs. You can request an application form from a customs office near your region. The authorisation states which conditions your business must comply with. The exact conditions depend on the quality of your company procedures for recordkeeping and internal control, as well as the nature of the goods.

### 6.1 *Your records*

Before it can issue an authorisation, Customs will need to know certain things about your business. This includes information on your recordkeeping systems, your ICT processes, your range of goods, flows of goods and the forms of handling applied to goods. Customs will then examine your records. The goal of this examination is to check whether:

- your business’s recordkeeping procedures provide sufficient assurance that any changes in goods movements will be recorded accurately, promptly and thoroughly;
- your business’s internal control measures are sufficient to ensure that any errors in your records will be detected and corrected in a timely fashion.

It must be possible for Customs, even after the fact, to trace goods movements and determine the amount of tax and customs duties owed, if any. Customs must also be able to tell at what point a tax liability was incurred. During the examination, Customs will let you know what specific requirements your recordkeeping and internal control procedures must meet.

### 6.2 *Receiving an authorisation*

Based on the results of the examination, Customs will decide what kind of authorisation you qualify for. During the examination, it may become clear that your recordkeeping and internal control procedures do not provide sufficient assurances of quality or that your records do not include all the information required. In that case, Customs will make an agreement with you about what aspects of your administration you will need to improve. In the meantime, Customs can allow you to make use of

a procedure for which you do qualify. Once your recordkeeping and internal control procedures meet all the requirements, it may be possible to amend your authorisation accordingly. This approach is especially useful if your business is just getting started.

You will receive an authorisation for the procedure that best fits your business. It will always be tailored to your unique situation. That makes it impossible to state all the conditions for every option mentioned in this brochure.

# 7

## **Further information**

For more information you can call the Customs helpline toll-free on 0800 - 0143 (in the Netherlands), Monday to Thursday from 8:00-20:00 and Friday from 8:00-17:00. You can also visit our website: [www.douane.nl](http://www.douane.nl). Questions may also be submitted by email: [DouaneTelefoon@douane.nl](mailto:DouaneTelefoon@douane.nl).

This section is an alphabetical list of terms from customs legislation that you may encounter.

**Commercial storage (*Handelsopslag*)**

Long-term storage, for instance with the aim of building up stocks.

**Community goods (*Communautaire goederen*)**

These are:

- goods originating in the EU. This includes goods harvested or extracted in the EU, or derived from animals raised in the EU;
- goods on which the taxes owed in the EU have been paid and to which any applicable non-fiscal measures have been applied;
- goods produced in the EU using materials that are Community goods.

**Customs warehouse (*Douane-entrepot*)**

Building or site where goods may be stored under customs procedures.

**Discharge (*Aanzuiveren*)**

Ending the storage of goods.

**Duties on import (*Rechten bij invoer*)**

All charges, duties and taxes that must be paid when importing goods, e.g. customs duties and anti-dumping duty.

**Entry of goods (into a warehouse) (*Inslag van goederen*)**

The act of bringing goods into the building or onto the site at a customs warehouse, free warehouse or temporary storage area.

**Export (*Uitvoeren*)**

Declaring goods for transport to a destination outside the European Community customs territory. ‘Export’ is followed by the leaving (*uitgaan*) of the goods: the act of transporting the goods out of the Community customs territory.

**Free circulation (*Vrije verkeer*)**

See Community goods.

**Free warehouse (*Vrij entrepot*)**

A site that can be closed off by Customs, where goods may be stored under customs procedures.

**Import (*Invoeren*)**

Releasing non-Community goods into free circulation by submitting the required declaration, paying taxes and applying any applicable non-fiscal measures. This changes the customs status of goods, making them Community goods.

**Import duties (*Invoerrechten*)**

Also known as “customs duties”. One type of import charge.

**Incomplete declaration (*Onvolledige aangifte*)**

Declaration in which certain particulars or documents are left out.

**Home-clearance procedure (*Domiciliëringsprocedure*)**

Declaration procedure in which the holder of the authorisation keeps track of goods traffic in his business’s internal records. The declaration has to be supplemented regularly (usually monthly) with a statement of the goods flows recorded since the last update.

**Transit storage (*Vervoersopslag*)**

Short-term storage pending the arrival of a vehicle or vessel to carry the goods further.

**Non-Community goods (*Niet-communautaire goederen*)**

Goods on which the taxes owed in the EU have not yet been paid or to which any applicable non-fiscal measures have not yet been applied.

**Outgoing storage (*Uitgaande opslag*)**

Short-term storage of goods with final destinations outside the EU.

**Placement (*Plaatsen*)**

Placing goods under customs procedures. This is done by submitting the appropriate type of declaration.

**Processing (*Veredelen*)**

Handling goods in such a way as to produce new goods, or to alter or repair the existing goods. After being handled, the goods are exported out of the EU again.

**Recordkeeping and internal control (*Administratieve organisatie en interne controle; ao/ic*)**

The entirety of measures at your business on the basis of which Customs decides whether to issue an authorisation for customs warehousing and/or the home-clearance procedure, and, if so, what type of warehousing.

**Removal of goods (*Uitslag van goederen*)**

The act of removing goods in storage in a customs warehouse, free warehouse or temporary storage area from the building or site.

**Simplified declaration (*Vereenvoudigde aangifte*)**

Declaration made not by completing and submitting a new declaration form, but by submitting a commercial document (i.e. an invoice) or an administrative document (e.g. a previously submitted customs document).

**Temporary storage area (*Ruimte voor tijdelijke opslag*)**

Building or site where goods may be stored under customs procedures for a limited period.

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