



Treatment of goods in warehousing

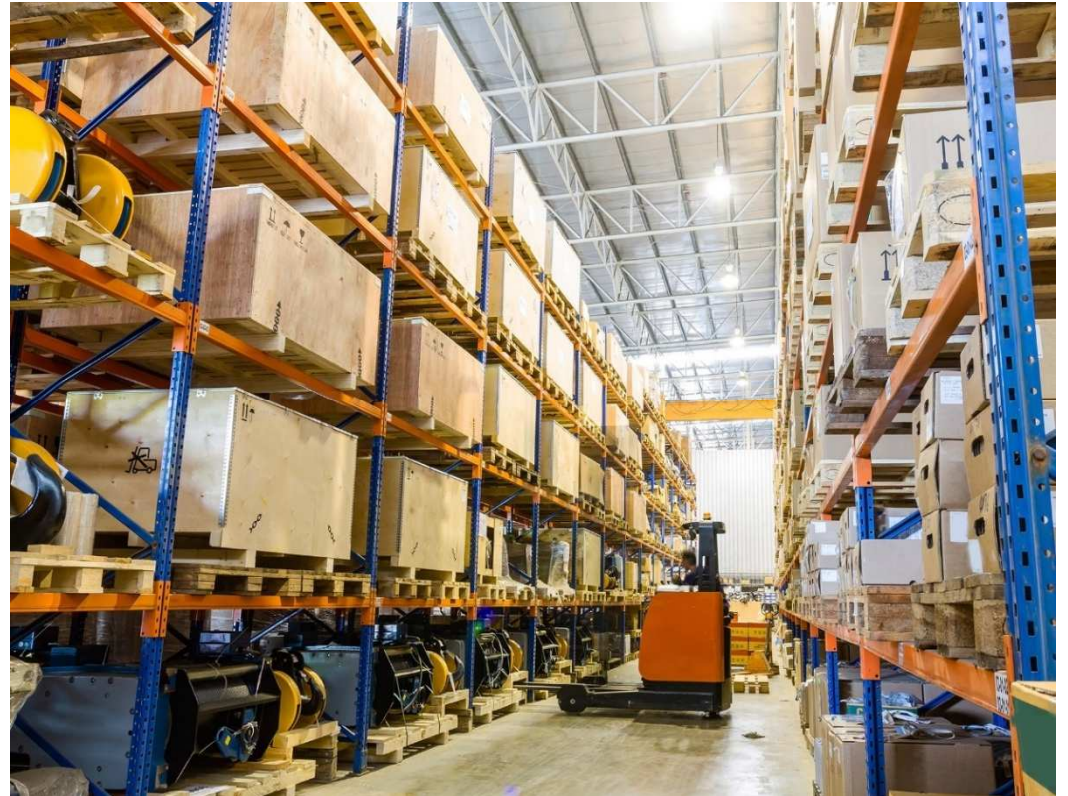
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Customs warehouse

A designated place where imported goods brought into the country are **stored under customs control without payment of import duties and taxes.**

After allowed operations have been performed, and within the warehousing period, the goods may be exported without the payment of duties, or may be withdrawn for consumption upon payment of duties.



Such goods may undergo:

- breaking bulk; grouping of packages, sorting and grading; or repacking
- However***, operations that change their essential character are not normally allowed.



Treatment of goods in warehousing (IMTS2010)

- Goods imported into customs warehouses under the custom procedure of *Customs Warehousing* should be **included** in **General** imports.
- Goods *imported into customs warehouse and subsequently exported* should be recorded as **imports** (at time of import) and as **re-exports** (at time of export).
- This treatment is consistent with the principle of adding and subtracting to the material resources of a country and also helps to properly track the global **movement** of merchandise.
- In some cases, domestic goods intended for export can be stored in customs warehouses. Exports of such domestic goods from a customs warehouse are **included** in **General** exports.



Temporary admission

Goods Temporarily Admitted/Dispatched should be **EXCLUDED** from IMTS.

Goods are considered as temporarily admitted/dispatched if at the time of admission/dispatch it is known that:

- they have been imported for a specific purpose
- their intended stay in the receiving country **is temporary** as stated in a customs declaration
- intended for **re-exportation** within a specified period
- if after their stay they can be withdrawn/returned **in the same state** (except for normal wear and tear)



Temporary admission

Examples of such goods include:

- display equipment for trade fairs and exhibitions
- art exhibits, commercial samples and pedagogic material
- animals for breeding, show or racing
- packaging, means of transport, containers and equipment connected with transport
- equipment for the working of lands adjacent to the border by persons resident abroad

Customs warehousing, Goods for processing, or goods on financial lease are ***not*** considered goods temporarily admitted/dispatched.

If Goods Temporarily Admitted/Dispatched ***overstay*** the specified time period, they should be **recorded as imports and exports**.



Transshipment

Goods simply being transported through a country should be **EXCLUDED** from IMTS.

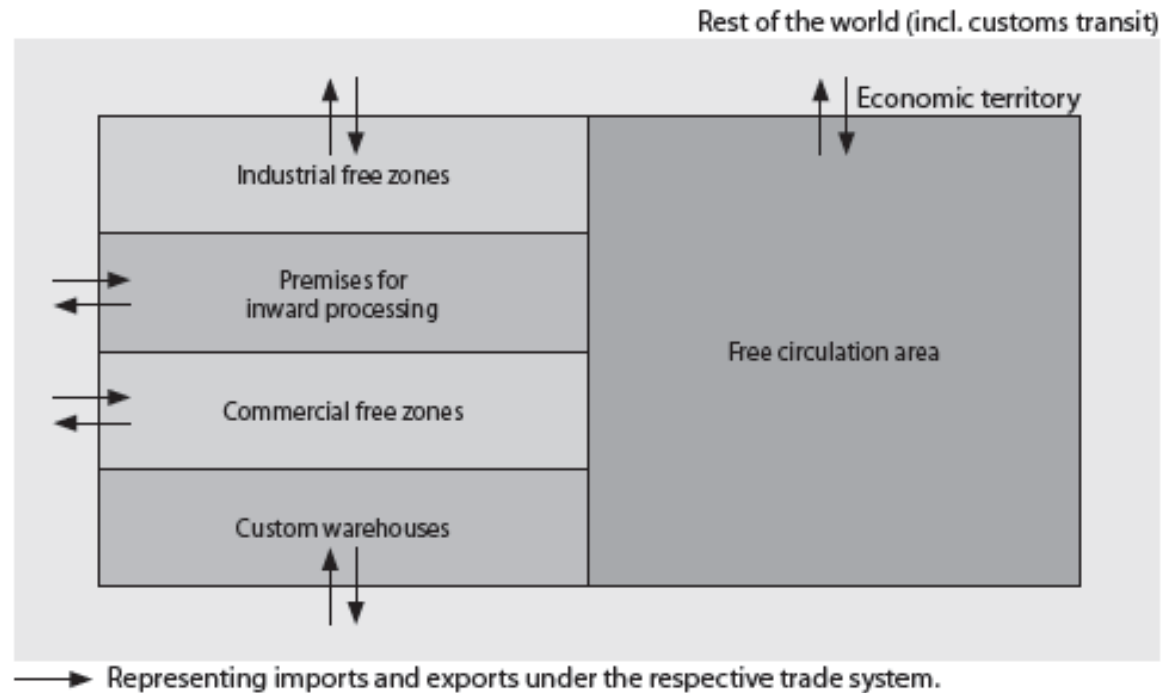
- These are goods that:
 - enter and leave the compiling country solely for the purpose of being transported to another country
 - are not subject to halts not inherent to the transportation
 - can be identified when both entering and leaving the country

- Such goods include mostly those under “in transit” or “in transshipment” customs procedures, but could also include other transported goods, if proper criteria exist to identify when these goods enter and leave the country.



Trade system

General Trade System is recommended



If one country uses the general trade system and its trading partner uses the special system, goods moving in and out of customs warehousing will not be accounted for by the country using the special system.



Thank You!