



## **SPECIFIC ANNEXES**

- **10 Specific Annexes**
- **Cover different types of Customs procedures**
- **Described in 25 Chapters**
- **All provisions of General Annex are applicable**



## **SPECIFIC ANNEXES**

### **List of Specific Annexes**

#### **Specific Annex A - Arrival of goods in a Customs territory**

**Chapter 1 - Formalities prior to the lodgement of the Goods declaration**

**Chapter 2 - Temporary storage of goods**

#### **Specific Annex B - Importation**

**Chapter 1 - Clearance for home use**

**Chapter 2 - Re-importation in the same state**

**Chapter 3 - Relief from import duties and taxes**



## **SPECIFIC ANNEXES**

### **List of Specific Annexes**

#### **Specific Annex C - Exportation**

**Chapter 1 - Outright exportation**

#### **Specific Annex D - Customs warehouses and free zones**

**Chapter 1 - Customs warehouses**

**Chapter 2 - Free zones**



## **SPECIFIC ANNEXES**

### **List of Specific Annexes**

#### **Specific Annex E - Transit**

**Chapter 1 - Customs transit**

**Chapter 2 - Transshipment**

**Chapter 3 - Carriage of goods coastwise**

#### **Specific Annex F - Processing**

**Chapter 1 - Inward processing**

**Chapter 2 - Outward processing**

**Chapter 3 - Drawback**

**Chapter 4 - Processing of goods for home use**



## **SPECIFIC ANNEXES**

### **List of Specific Annexes**

#### **Specific Annex G - Temporary admission**

Chapter 1 - Temporary admission

#### **Specific Annex H - Offences**

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Chapter 5 - Relief consignments



## **SPECIFIC ANNEXES**

### **List of Specific Annexes**

#### **Specific Annex K - Origin**

Chapter 1 - Rules of origin

Chapter 2 - Documentary evidence of origin

Chapter 3 - Control of documentary evidence of origin



## **Specific Annex A.1**

### **Formalities prior to the lodgement Of the Goods declaration**

- **Introduction of goods into the Customs territory**
  - **places approved for unloading**
- **Obligations of the carrier**
- **Documentary requirements for production of goods to Customs**



## **Specific Annex A.1**

### **Formalities prior to the lodgement Of the Goods declaration**

- **Arrival outside hours of business**
- **Completion of formalities outside business hours**
- **Limit charges to the cost of the services rendered**



## **Specific Annex A.2**

### **Temporary storage of goods**

- **Establish temporary stores to meet trade requirements**
- **Set out requirements for management of temporary stores**
- **Accept cargo declaration or commercial invoice to place goods in temporary store**



## **Specific Annex A.2**

### **Temporary storage of goods**

- **Permit authorized operations for goods in temporary stores**
- **Allow sufficient time for goods to be placed under another procedure**
- **Treatment of goods deteriorated or damaged**
- **Removal of goods from temporary stores**



## **Specific Annex B.1**

### **Clearance for home use**

- **General Annex Chapter 3 applicable for**
  - **form and content of Goods declaration**
  - **documentation and all other requirements**
- **Use of alternative manner of declaring goods**



## **Specific Annex B.2**

### **Re-importation in the same state**

- **Procedure applicable to**
  - **re-importation of part of the exported goods**
  - **goods used, damaged or deteriorated during stay abroad**
  - **goods having undergone operations necessary for preservation**
  - **goods already placed under another procedure**



## **Specific Annex B.2**

### **Re-importation in the same state**

- **Allow re-import through any Customs office of export**
- **No written Goods declaration for re-import of certain types of goods**
- **Formalities for goods exported with notification of intended return**



## **Specific Annex B.3**

### **Relief from import duties and taxes**

- **Enumerate cases in which relief from import duties and taxes is granted**
- **Grant relief for goods already placed under another procedure**
- **Specify cases**
  - **requiring prior authorization for relief, and**
  - **authorities empowered to grant authorization**
- **Grant relief for goods specified in international instruments**



## **Specific Annex C.1**

### **Outright exportation**

- **General Annex Chapter 3 applicable for**
  - **form and content of Goods declaration**
  - **documentation and all other requirements**
- **Use of alternative manner of declaring goods**



## **Specific Annex D.1**

### **Customs warehouses**

- **Provided for public and private Customs warehouses**
- **Set out requirements for establishment, management and control of warehouses**
- **Specify the kinds of goods that may be admitted (private warehouse)**
- **Permit authorized operations for warehoused goods**





## **Specific Annex D.1**

### **Customs warehouses**

- **Allow transfer of ownership of warehoused goods**
- **Provided for clearance of deteriorated warehoused goods as if imported in that state**
- **In the event of closure of a Customs warehouse provide for**
  - **removal of goods to another warehouse**
  - **placing them under another procedure**



## **Specific Annex D.2**

### **Free zones**

- **Specify requirements relating to**
  - **establishment of free zones**
  - **kinds of goods admissible**
  - **the nature of operations goods can undergo**
- **Right of Customs to carry out checks at any time**
- **Admit both imported goods + goods from the Customs territory into free zones**



## **Specific Annex D.2**

### **Free zones**

- **Allow exemption of import and internal duties and taxes to goods admitted**
- **Allow authorized operations**
- **Specify the processing and manufacturing operations permitted**
- **For goods to be consumed within a free zone free of duties and taxes**
  - **enumerate the cases**
  - **specify the requirements to be met**



## **Specific Annex D.2**

### **Free zones**

- **Time limit for duration of stay in the free zone only in exceptional cases**
- **Permit transfer of ownership of goods admitted**
- **Permit removal to another zone or place goods under another procedure**
- **Provide for assessment of duties and taxes for goods taken into home use**



## **Specific Annex D.2**

### **Free zones**

- **Status of authorized consignor and authorized consignee**
  - **Persons authorized by Customs**
  - **Dispatch or receive goods without having to present them at the Customs office**
  
- **Simplification of formalities**
  - **Commercial or transport document replaces the descriptive part of the transit declaration**
  - **Commercial or transport document accepted as transit declaration**



## **Specific Annex E.1**

### **Customs transit**

- **Customs sealing of transport-unit**
  - **Transport without seal (open transit), provided that the accompanying documents make it possible to identify the goods**
  
- **If a time limit is necessary, it shall be sufficient for the purposes of the transit operation**



## **Specific Annex E.1**

### **Customs transit**

- **Mixed transport**

**Transport containing**

- **Goods in transit; and**
- **Goods in free circulation**

- **Immediate termination once conditions have been met**



## **Specific Annex E.2**

### **Transshipment**

- **Formalities and document-based control**

**A single declaration for arrival and departure of goods, containing the following information :**

- **Person responsible for transshipment operation**
- **Data for identifying the means of transport at arrival and departure**
- **Number, marking and description of goods**



## **Specific Annex E.2**

### **Transshipment**

- **Simplification of formalities**
  - **Commercial or transport document replaces the descriptive part of the transshipment declaration**
  - **Commercial or transport document accepted as transshipment declaration**
  
- **If a time limit is necessary, sufficient for the purposes of transshipment**



## **Specific Annex E.3**

### **Carriage of goods coastwise**

- **Application of carriage of goods coastwise procedure to**
  - **Goods which have not been cleared**
  - **Goods in free circulation**
  
- **Conditions for applying the carriage of goods coastwise procedure**
  - **Goods not cleared but distinguished from goods in free circulation**
  - **Goods not cleared but segregated from goods in free circulation**



## **Specific Annex E.3**

### **Carriage of goods coastwise**

- **Application of Customs seals**
  - **At the request of the person concerned**
  - **When Customs consider this necessary**
- **Require a single document for goods being carried coastwise**
- **Grant general transport authorization**
- **No security required for goods in free circulation**



## **Specific Annex F.1**

### **Inward processing**

- **Definition of “equivalent goods” and “compensating products”**
- **Conditions of application**
  - **A rate of yield of the operation**
  - **Identifying the imported goods**
  - **Transfer of ownership**



## **Specific Annex F.1**

### **Inward processing**

- **Termination of inward processing**
  - **General rule :**
    - Re-exportation of resulting product**
  - **Special cases :**
    - **Re-exportation of the imported goods in the same state**
    - **Home use/other Customs procedures**
    - **Setting-off with equivalent goods**



## **Specific Annex F.2**

### **Outward processing**

- **Conditions of application**
  - **A rate of yield of the operation, if necessary or where this facilitates the operation**
  - **Identifying the exported goods**
- **Termination of outward processing**
  - **General rule : Re-importation**
  - **Specific case : Outright exportation**
- **Duties and taxes applicable to compensating products**



## **Specific Annex F.3**

### **Drawback**

- **Application of drawback**
  - **National legislation lays down the cases in which drawback may be claimed**
- **Intention of claiming repayment - not compulsory for exportation**
- **Payment of drawback (claim for drawback)**
  - **As soon as possible**
  - **Electronic funds transfer**
  - **Deposit of goods in a Customs warehouse or their introduction into a free zone, on condition that the goods are exported**



## **Specific Annex F.4**

### **Processing of goods for home use**

- **Conditions of application**
- **Categories of goods and operations authorized for processing of goods for home use**
- **Termination of processing of goods for home use**





## **Specific Annex G.1**

### **Temporary admission**

- **National legislation lays down the cases in which the temporary admission procedure applies**
- **Conditions for applying the temporary admission procedure**
  - **Possibilities for identifying the goods**
  - **Lodging of security to cover duties and taxes that may be payable**
  - **Setting a time limit for re-exportation**



## **Specific Annex G.1**

### **Temporary admission**

- **Termination of temporary admission**
  - **Re-exportation**
  - **Placing under another Customs procedure**
- **Relationship between Kyoto Convention and Istanbul Convention**
  - **Kyoto** ➡ **general description, principles and formalities**
  - **Istanbul** ➡ **detailed description, specific cases and goods**



## **Specific Annex H.1**

### **Customs offences**

- **Investigation & establishment of Customs offences**
  - **Define Customs offences**
  - **Persons responsible**
  - **Period for taking action**
  - **Searches of persons & premises**



## **Specific Annex H.1**

### **Customs offences**

- **Seizure & detention of goods/means of transport**
  - **Only of goods relating to offence, liable to forfeiture or required as evidence**
  - **Release goods/means of transport against security**
  - **Forfeiture of means of transport**
  - **Sale/disposal of seized goods**



## **Specific Annex H.1**

### **Customs offences**

- **Detention of persons**
  
- **Administrative settlement**
  - **Penalties**
  - **Right of appeal**



## **Specific Annex J.1**

### **Travellers**

#### **Facilities**

- **Clearance without having to leave the means of transport**
- **Dual-channel systems**
- **Advance passenger information**
- **Oral declaration of goods**
- **Duty-free allowances & Flat-rate assessments**
- **Payment by credit/bank card**



## **Specific Annex J.1**

### **Travellers**

- **Provisions for returning residents & non-residents**
  - **Definitions**
  - **Entry**
  - **Departure**
  - **Transit**
  
- **Provide information in different languages**



## **Specific Annex J.2**

### **Postal traffic**

- **Definition of postal items - UPU Convention**
- **Production of postal items to Customs**
- **Clearance against CN22/23 Goods declaration**
- **No formalities for postal items in transit**
- **Simple arrangement for payment of duties & taxes**



## **Specific Annex J.3**

### **Means of transport for commercial use**

- **Temporary admission**
  - of means of transport for commercial use
  - of parts & equipment
  - conditional relief from duties and taxes
  
- **Simple arrival and departure formalities**



## **Specific Annex J.4**

### **Stores**

- **Exempt from import duties & taxes**
- **Minimum documentation on arrival & departure**
- **Simple formalities for issue and supply of stores**
- **Appropriate control of stores**
- **Disposal of stores**



## **Specific Annex J.5**

### **Relief consignments**

- **Priority clearance**
- **Use of simplified, provisional or incomplete declaration**
- **Pre-arrival clearance**
- **Clearance outside normal hours or outside office**
- **Waiver of charges**
- **Waive economic prohibitions/duties & taxes**



## **Specific Annex K.1, K.2, K.3**

### **Origin**

- **No major revision undertaken to current Kyoto Origin Annexes**
- **3 Chapters to be reviewed after WTO Rules of Origin are adopted**
- **May result in**
  - **Revision of the 3 Chapters, or**
  - **Deletion of the 3 Chapters, or**
  - **Retaining some of the Chapters**