



National Workshop on

# The Revised Kyoto Convention

## Specific Annexes & Guidelines

Ashgabat, Turkmenistan, 27-31 March 2017

**Ed Broekema & Vyara Filipova**  
World Customs Organization (WCO)

# **SPECIFIC ANNEXES**

- **Cover different aspects of Customs procedures**
- **Contain Chapters which deal with specific procedures**
- **Acceptance of one or more of the Specific Annexes/Chapter(s) optional**
- **Contain Standards and Recommended Practices**
- **All provisions of General Annex are applicable**
- **Rule on no reservations to Standards applies**

# **SPECIFIC ANNEXES**

## **RESERVATIONS**

- **Reservations to Recommended Practices to be notified to WCO**
- **Obligation to review reservations**

## Specific Annexes (SA)

- SA -A1 Pre-arrival lodgement
- SA -B Importation
- SA -C Exportation
- SA-D Customs warehouse & Free Zone
- SA-E Transit (Customs transit & transshipment)
- SA -F Processing
- SA- G Temporary admission
- SA- H Offences
- SA- J Special procedures  
(Travellers, Postal traffic, Means of transport for commercial use, Stores, Relief consignment)
- SA -K Origin

## Recommended Specific Annexes (SA)

- A1 : Formalities Prior to the Lodgement of the Goods Declaration
- B1 : Clearance for home use
- C1 : Outright Exportation
- D1 : Customs Warehouse
- E1 : Customs transit
- F1-2: Processing
- J5 : Special procedures (Relief consignment)

# 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 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 C.1

## Outright exportation

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

# Specific Annex D.1

## Customs warehouses

- Provide 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
- Provide 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 E.1

## Customs transit

- Status of authorized consignor and authorized consignee
  - Persons authorized by Customs
  - Despatch 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-units**
  - **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 F.1

## Inward processing

- Definitions 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
  - Special case : Outright exportation
  
- **Duties and taxes applicable to compensating products**

# 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

# GUIDELINES

- **All Annexes and Chapters to be accompanied by implementation Guidelines**
- **Guidelines to contain detailed information on implementation of**
  - **Provisions in the Annexes**
  - **Simplified procedures**
  - **Best practices & methods of application**
- **Guidelines not a part of the legal text**
- **Guidelines to be reviewed and updated to reflect current practices**

# Thank you for your kind attention

For more information, please visit  
the WCO Web site: [www.wcoomd.org](http://www.wcoomd.org)

« Copyright © 2017 World Customs Organization. All rights reserved. Requests and inquiries concerning translation, reproduction and adaptation rights should be addressed to [copyright@wcoomd.org](mailto:copyright@wcoomd.org) ».



WCO, Brussels