

## Duty Relief: What operations are allowed in a customs warehouse?

**You can carry out some repairs or processing to your goods in a customs warehouse without using inward processing, this is known as the usual form of handling.**

There are three general "themes" that are allowed in a customs warehouse. They are:

- preserve your goods in storage
- improve their presentation for future sales
- prepare your goods for distribution or resale
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### **Examples of usual forms of handling**

Unless specified below, handling cannot change the 8-digit tariff commodity code. Details can be found in national legislation, please get in touch.

#### Preserving your goods in storage

1. Ventilation, spreading-out, drying, removal of dust and simple cleaning operations
2. Repairs of packing
3. Simple repairs of damage caused during transport or storage that affects simple operations
4. Application and removal of protective coating for transport
5. Stocktaking, sampling and weighing goods
6. Removal of damaged or contaminated components
7. Raising or lowering the temperature, without further treatment or distillation process (usually can result in a different commodity code, but check with local customs)
8. Conservation by means of pasteurisation, sterilisation, irradiation or adding preservatives
9. Treatment against parasites

#### Improving their presentation for future sales

- Stemming, pitting and rehydration of fruits

- Dehydration of fruits (usually can result in a different commodity code, but check with local customs)
- Desalination, cleaning and butting of hides
- Addition of goods to meet technical standards, including addition or replacement of accessory components (usually can result in a different commodity code, but check with local customs)
- Dilution or concentration of fluids, without further treatment or distillation process (usually can result in a different commodity code, but check with local customs)
- Mixing between the same kind of goods, without changing their nature, to get a constant quality or a quality requested by the customer
- Mixing of gas or fuel oils not containing biodiesel with gas or fuel oils containing biodiesel (maybe classified in chapter 27 of your national tariff) without changing the nature of the goods, to get a constant quality or a quality requested by the customer (usually can result in a different commodity code, but check with local customs)
- Mixing of gas or fuel oils with biodiesel so that the mixture contains less than 0.5% by volume of biodiesel, and mixing of biodiesel with gas or fuel oils so that the mixture contains less than 0.5% by volume of gas or fuel oils
- Simple dividing or size cutting out of goods
- Denaturing (usually can result in a different commodity code, but check with local customs)

Preparing your goods for distribution or resale

- Sorting, mechanical filtering and sifting
- Simple testing, adjusting and regulating to meet technical standards
- Putting into the working order of machines, apparatus and vehicles
- Packing, unpacking, change of packing, decanting and simple transfer into containers (usually can result in a different commodity code, but check with local customs)
- Affixing, removal and altering of marks, seals, labels, price tags or other similar distinguishing signs
- Cutting up and breaking down dried fruits or vegetables
- Anti-rust treatment
- Reconstruction of the goods after transport
- Raising the temperature, so the goods can be transported
- Electrostatic treatment, un-creasing or ironing of textiles
- Dulling of pipe fittings to prepare the goods for certain markets

You can use other usual forms of handling not on this list if they do not change the nature or improve the performance of the goods. You may have to consult the national authorities, too.

If they do, you may need to put the goods into inward processing.

Please reach out for more information and comprehensive support on Customs Warehousing by e-mailing [info@customsmanager.org](mailto:info@customsmanager.org)