



CUSTOMS WAREHOUSING AUTHORISATION

Under the Customs Warehousing (CW) procedure, goods from outside the EU (non-Union goods) may be stored in a facility or other location (= customs warehouse) approved by and under the supervision of customs authorities. Payment of import duties, Value Added Tax (VAT) and other charges is delayed until the goods are removed from the customs warehouse. The charges are not applicable if the goods leave the customs warehouse and are destined for a market outside of the EU. As such, applying this procedure can have significant financial benefits for your company.

Anyone can use a public customs warehouse to store their goods. However, a private customs warehouse can only be used by holders of a CW authorisation.

ADVANTAGES

- **Simplification** of your logistical processes.
- **Cost savings**: no immediate payment of import duties and VAT.
- The final use of the goods is still unknown at the time of import and you wish to **store them temporarily without immediate payment of duties and VAT**.
- **Unlimited storage**: you can store goods in a customs warehouse for an indefinite period of time.
- It is possible to store **Union and non-Union goods** together in the same location.
- Storage of **equivalent goods** allowed, if this is mentioned in the authorisation.
- **Distance sales and e-commerce activities** out of a customs warehouse is allowed.
- **Temporary removal** is possible with prior consent of the customs authorities.
- **Cost price**: 0 Euro.

TARGET GROUP

- Companies in need of a storage facility for non-Union goods ;
- Terminal operators ;
- Customs brokers ;
- International freight forwarders and distributors.

BASIC CONDITIONS

- being established within the customs territory of the EU ;
- providing the necessary assurances of the proper use of the procedure ;
- providing a guarantee for goods placed under the CW procedure ;
- keeping adequate records in an approved form.

Customs supervision must be possible at all times and any accompanying administrative measures must be in proportion to the economic needs.

POINTS OF PARTICULAR ATTENTION

- A CW authorisation always requires a notification of the availability of the goods in order to allow customs to carry out any necessary checks. An exemption of notification can be obtained upon request and subject to compliance with additional conditions ;
- Retail trade out of a customs warehouse is limited to distance sales, including e-commerce activities.

More information : <https://finance.belgium.be/en>

Disclaimer : this document is a summary for informational purposes. Only the European Union's Union Customs Code is deemed authentic.