


General Compliance Controls

General compliance controls are preventive and governance-focused, ensuring that activities at the terminal are legally permissible and that responsibilities are properly mandated. These include:

- **Product acceptance controls**, designed to confirm that only goods falling within the authorised scope of the terminal's customs and excise licenses are accepted for storage, processing, or movement. This includes verification of product type, regulatory classification, and handling requirements during onboarding or order entry.
- **Validation of mandates and powers of attorney**, ensuring that all parties represented in customs and excise transactions (e.g. importers, exporters, consignors) have issued valid, legally binding authorisations. These documents are reviewed for correctness, signed by authorised representatives, and maintained as part of the compliance documentation set.
- **Review of contractual terms**, including Incoterms and service agreements, to clarify roles and responsibilities in customs declarations and excise obligations.

These controls serve as a first line of compliance assurance, preventing unauthorised or non-compliant activities before execution.

It is important to note that the **design, scope, and frequency** of these controls are not static. They are subject to change based on **regulatory developments, business needs, operational changes**, and **findings from audits or monitoring activities**. As such, the control framework is **adaptive by nature** and reviewed on a regular basis to ensure that it remains effective, proportionate to risk, and aligned with the evolving requirements of the business and the applicable legal landscape.

Recurring To Do				
Title ↑	Assignee	Recurrence	Start Date	Next Creac
Verification of valid mandates		Yearly	03-07-2025	10-09-2025

Control: Annual Verification of Valid Mandates

This control ensures that all customer mandates, such as powers of attorney and authorisations for customs representation, are **reviewed annually** to confirm their **validity, scope, and legal effectiveness**. The aim is to ensure that, wherever possible, **the customer remains the party**

directly liable towards the customs authorities, thereby reducing the organisation's financial and operational risk.

Given that such mandates are often **time-limited** and critical to determining responsibility in customs matters, this control supports a **consistent and documented approach** to managing representation. It ensures that declarations are made on a proper legal basis and that any exceptions are **justified, assessed, and approved** within an established risk framework.

Revision #5

Created 2 July 2025 23:20:45 by Remy Sway

Updated 4 July 2025 13:06:47 by Admin