

What is considered a Blend from a customs perspective?

To determine what customs procedure must be applied in relation to operational activities, whereby two or more Products are mixed together, it is important to understand what is defined as a mixture or, in case of fluid Products, a Blend. In the area of customs, there are two main processes that allow for the avoidance of import duties becoming payable or taxes, such as excise duties, becoming due. This is the Process of Storage and Manufacturing/Processing.

To be able to suspend import duties or taxes, what licenses are required depends on the customs status and types of Products. The customs statuses are **non-Union (T1, Bonded)** and **Union (T2, Domestic)**. In relation to T2 Products, local taxes may be applicable such as excise duties (or other consumption taxes). When Products are qualified as Excise Product they may be under certain control measures to ensure the appropriate taxation of these products. These type of Products are referred to as **Excise controlled**. When Products are of the T2 customs status and no local tax control apply, the type of Products are referred to as **Domestic (Free)**.

For further details kindly have a look at:

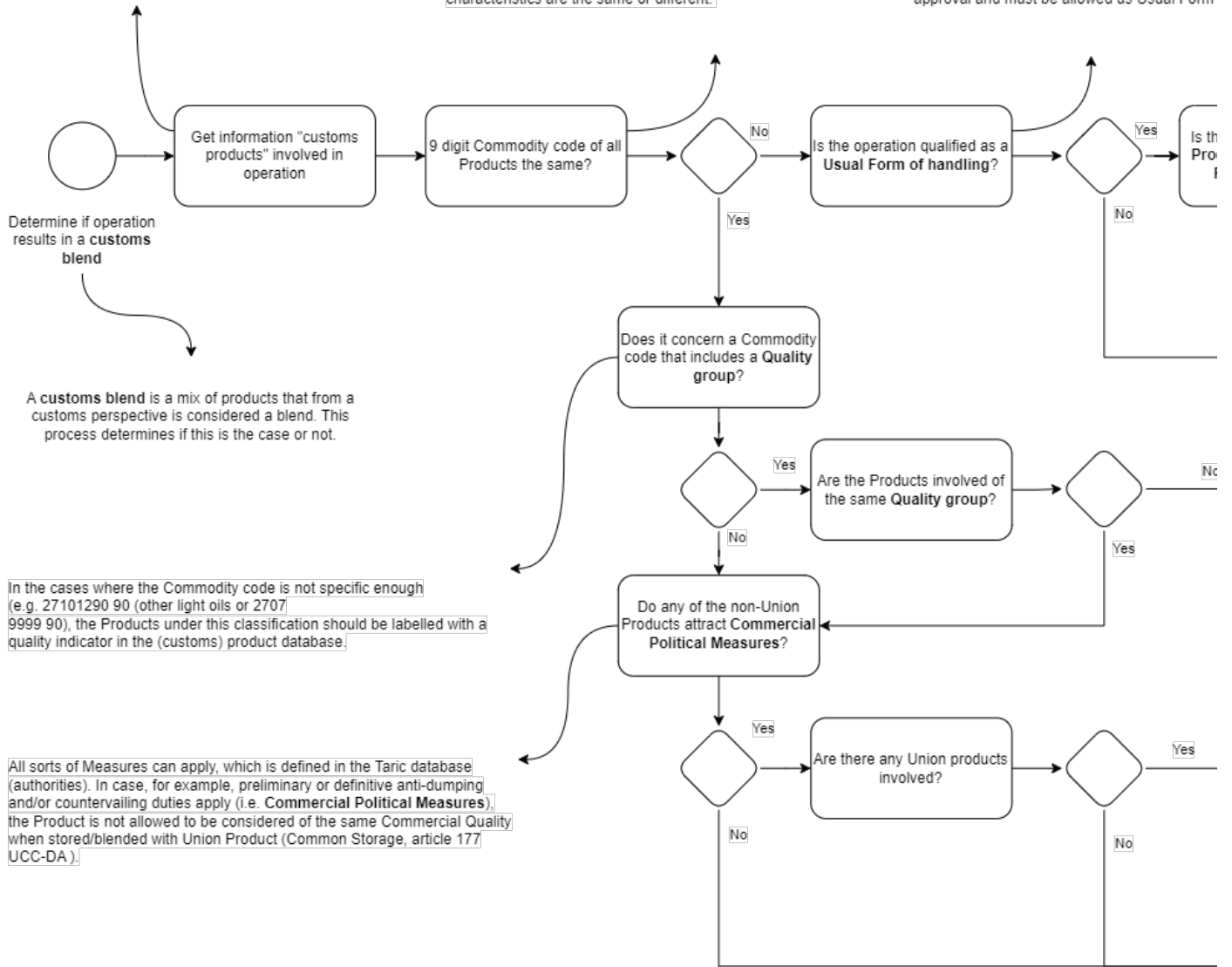
- [e-Learning on Customs status and Type of goods](#)
- [Customs status and Type of Goods](#)

When talking about a mixture, or blend, it is important to take the above elements into consideration. Below a Process flow of the steps to determine if, in the Energy Products industry, an operational activity results in a Customs Blend.

A **Customs Product** is a Product including characteristics such as Customs status (non-Union (T1) or Union (T2), type of goods (such as Excise controlled), origin (non-preferential and preferential).

The physical aspects of a **Customs Product** are captured in the first 9 digits of the Taric code. The 10th digit relates to statistical information, such as load port, which is not relevant to determine if the commercial quality and technical characteristics are the same or different.

The User or the source system should indicate if the operation qualifies as a **Usual Form of Handling** (i.e. to preserve them, improve their appearance or to prepare them for distribution or resale). This requires approval and must be allowed as Usual Form



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