

Specific complex business processes

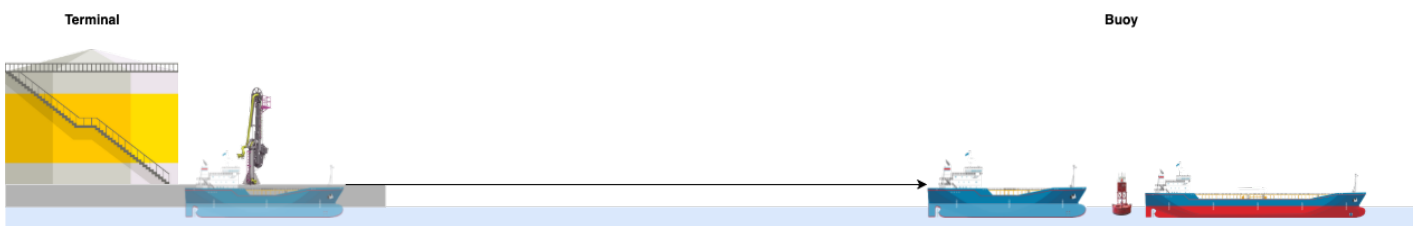
Evaluation of the application of customs and excise legislation.

- Buoy operations
 - Load Bonded (T1) from Terminal for operation on the Buoy
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 - Receipt Bonded (T1) at the Buoys for blend on Board

Buoy operations

This chapter described the specific processes applicable to buoy operations, taking into account the differences per customs and/or excise regime and requirements from the licenses.

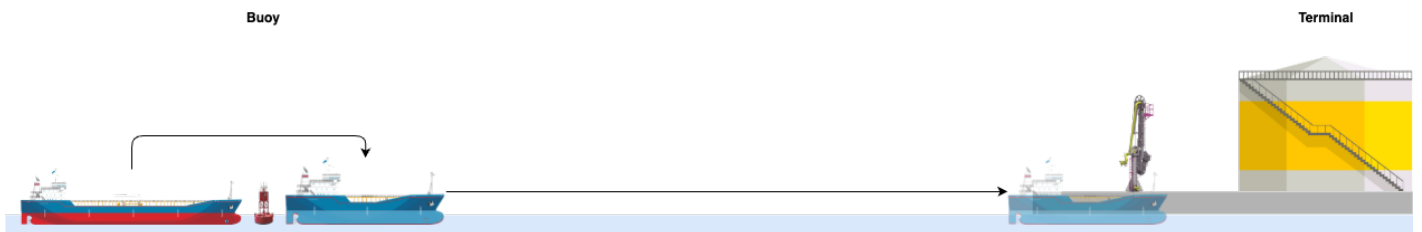
Load Bonded (T1) from Terminal for operation on the Buoy



1. Loaded goods are remain under the Customs warehouse procedure. Based on **article 219 UCC** goods placed under a special procedure (such as Customs warehouse) may be moved between different places in the customs territory of the Union;
2. **Article 179 DA-UCC** states that such movement under a special procedure is allowed from the Terminal (storage facility) to the Buoys, where the goods are blended on board. For this purpose, the goods are placed under Inward Processing. In the license Entry Into the Declarants Records (EIDR) for inward Processing the Buoys are mentioned as location where it is allowed to place the goods under the Inward Processing (special) procedure. This is governed by the customs office as mentioned in the license Inward Processing. Therefore the movement qualifies as the "movements of goods placed under customs warehousing (...) from the storage facilities to the custos office indicated in the authorisation for a special procedure as referred to in article 211(1) of the Code (...)";
3. The procedure Customs Warehouse is discharged by the placing of the goods under the Inward Processing procedure based on **article 215 UCC**;
4. Once the blend is completed, the blend is registered. This results in the placing of the goods under Customs Warehouse again. The main reason for this process is a consistency reason as this is identical to such operation happening at the Terminal. This also allows the IT system and automated processes to remain consistent. The registration of the blend results in the placing of the goods under the Customs Warehouse procedure by means of the EIDR license in which the buoys are listed. **No storage** and **no Movement** takes place as the goods are instantly re-exported or placed under the Transit procedure. **The instant re-export declaration or the placing under the customs procedure**

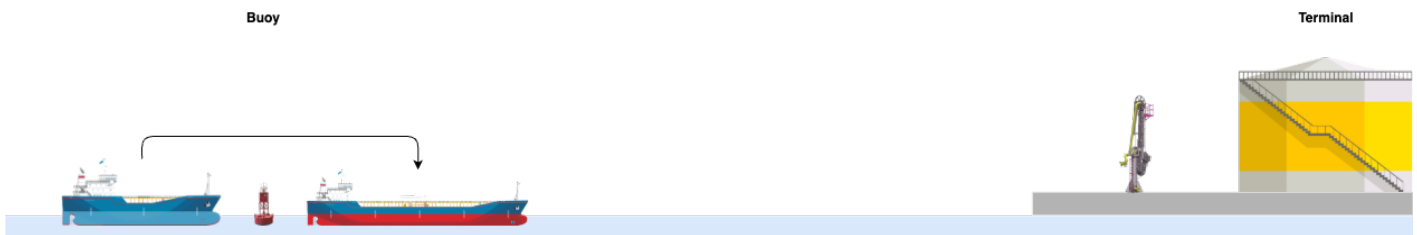
Transit instantly discharges the Customs Warehouse procedure.

Receipt Bonded (T1) at the Buoys and transport to the Terminal



1. Goods discharged into the receiving Vessel or Barge are placed under the Customs warehouse procedure by means of EIDR. Based on **article 219 UCC** goods placed under a special procedure (such as Customs warehouse) may be moved between different places in the customs territory of the Union;
2. Subsequently, the goods are moved to the Terminal (storage facility). **Article 179 DA-UCC** states that such movement under a special procedure is allowed from the buoys (i.e. customs office of placement) to the Terminal (storage facility). Here the goods are discharged into the the Terminal while under the customs procedure Customs warehouse;
3. Should the discharge into the Terminal result in a blend, the goods are declared for Inward Processing discharging the Customs Warehouse procedure (**article 215 UCC**).

Receipt Bonded (T1) at the Buoys for blend on Board



1. Goods discharged into the receiving Vessel or Barge are placed under the Customs warehouse and instantly under the Inward Processing procedure by means of EIDR. Any goods in the receiving Vessel that has the Bonded (T1) customs status are also declared for Inward Processing, if not declared as such already. **No storage** and **no Movement** takes place as the goods are instantly placed under the Inward Processing procedure. **The instant placing under the customs procedure Inward Processing instantly discharges the Customs Warehouse procedure.**
2. Once the blend is completed, the blend is registered. This results in the placing of the goods under Customs Warehouse again. The main reason for this process is a consistency reason as this is identical to such operation happening at the Terminal. This also allows the IT system and automated processes to remain consistent. The registration of the blend results in the placing of the goods under the Customs Warehouse procedure by means of the EIDR license in which the buoys are listed.
3. If from here the goods are moved to the Terminal (storage facility), **article 179 DA-UCC** states that such movement under a special procedure is allowed from the buoys (i.e. customs office of placement) to the Terminal (storage facility). Here the goods are discharged into the the Terminal while under the customs procedure Customs warehouse. Should the discharge into the Terminal, the goods are declared for Inward Processing discharging the Customs Warehouse procedure (**article 215 UCC**).

4. Should the goods not go to the Terminal, then **no storage** and **no Movement** takes place as the goods are instantly re-exported or placed under the Transit procedure. **The instant re-export declaration or the placing under the customs procedure Transit instantly discharges the Customs Warehouse procedure**