

# Legal analyses per specific topic

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# Article 86 paragraph 3

## Test



1. Hello
2. How are you

Article 86 paragraph 3

# Tariff Measures

Wat van vinden

# dasfasd

I, the undersigned, declare that the goods listed on this document ??????????.??????.(1), originate in ??????????.(2) and satisfy the rules of origin governing preferential trade with ??????????.(3).

I declare that (4):

- Cumulation applied with ??????????(name country/countries)
- No cumulation applied

I undertake to make available to the customs authorities any further supporting documents they require.

- ?????????. (5)
- ?????????. (6)
- ?????????. (7)

Footnotes (can be removed after completion)

- (1) If only some of the goods listed on the document are concerned, they shall be clearly indicated or marked and this marking entered in the declaration as follows:  
?????????..?listed on this document and marked ????????.?.originate in ????????.?
- (2) The European Union, country, group of countries or territory, from which the goods originate
- (3) Country, group of countries or territory concerned

Here is a clear, structured procedure for declaring goods for Release for Free Circulation (EU customs).

If you want it tailored to your company, written in Dutch, or formatted for an audit/procedure manual, just let me know.

Procedure: Declaring Goods for Release for Free Circulation

## 1. Purpose

This procedure describes the steps required to declare non-Union goods for Release for Free Circulation (customs procedure 40 00), including document checks, data requirements, controls, and responsibilities.

## 2. Scope

This procedure applies to all imported goods that must be cleared into the Union market and obtain Union status, including commercial consignments arriving by road, sea, or air.

## 3. Responsibilities

Importer/Consignee: Provides accurate data and supporting documents.

Customs Officer / Declarant: Prepares, validates, and submits the customs declaration.

Logistics / Warehouse: Performs quantity, condition, and seals checks.

Finance / VAT Administration: Ensures correct payment, accounting, and VAT handling.

#### 4. Required Documents

Before lodging the declaration, the following documents must be collected and validated:

Commercial Invoice

Packing List

Transport Document (CMR, B/L, AWB)

Import Licenses or Certificates (if applicable)

EORI number of importer

Customs value documents (Incoterms, freight, insurance, adjustments)

Product classification and commodity codes (HS/TARIC)

Proof of origin (Certificate of Origin, EUR.1, etc.)

Delivery and arrival confirmation (warehouse intake report)

#### 5. Steps of the Procedure

##### 5.1 Goods Arrival & Pre-Check

Goods arrive at the terminal or warehouse.

Warehouse performs:

Seal check

Quantity check

Damage inspection

Record discrepancies and notify declarant immediately.

Assign storage location and update the internal system.

##### 5.2 Data Collection & Verification

The declarant verifies:

HS classification

Customs value (transaction value + adjustments)

Preferential origin eligibility

Import restrictions (sanctions, quotas, prohibitions)

VAT status (reverse charge or immediate payment)

##### 5.3 Preparing the Customs Declaration (SAD / DMS)

The declarant prepares a digital Release for Free Circulation declaration including:

Procedure code: 40 00

Declarant & consignee details

Commodity code + TARIC measures

Customs value and valuation method

Origin of goods

Incoterms and transport costs

Package and quantity details

Requested customs status: Union goods

Integrated system validations must be passed (document checks, data completeness, business rules).

##### 5.4 Submission to Customs

Submit the electronic declaration via the customs management system (e.g., DMS 4.0).

System receives a status:

Accepted

Rejected (corrections required)

Selected for documentary check (D-control)

Selected for physical inspection (P-control)

#### 5.5 Customs Controls

If customs selects the declaration for inspection:

Provide required documents immediately.

Support customs officers during physical inspection (opening, sampling, quantity checks).

Implement any corrections requested by customs.

#### 5.6 Duty & Tax Calculation

Once approved, the system calculates:

Import duties (based on TARIC)

Anti-dumping duties (if applicable)

Excise duties (where relevant)

VAT

Confirm or apply VAT reverse charge if eligible.

#### 5.7 Release Decision

Customs issues:

Release Notification (Permission for Delivery)

Goods obtain Union status.

Warehouse may now move goods into free-circulation inventory.

#### 6. Post-Release Activities

Update inventory and ERP system with Union goods status.

File all documents in accordance with record-keeping requirements (minimum 7 years).

Perform periodic internal audits and ABCD checks per the control framework.

Report compliance metrics and deviations to management.

#### 7. Audit & Compliance Controls

Periodic data accuracy checks

Tariff classification reviews

Validation of origin documents

Verification of customs value calculations

Review of released declarations vs. physical inventory

If you want, I can also:

- rewrite this procedure in Dutch
- format it as a SOP / ISO-style document
- align it with AEOC requirements
- add flowcharts or control matrices

Just tell me what you prefer!

# dasfasd

1. <!doctype html - vikas>

```
<head><title><b><i><h1>INDIA'S PAST-THE LEGENDARY  
HISTORY</B></I></H1></title></HEAD><BR>
```

```
<BODY><P>"INDIA" IS A VERY DIVERSE COUNTRY,BEFORE THE BRITISH RULE INDIA WAS  
KNOWN AS THE "GOLDEN BIRD" BUT THE BRITISHERS STOLE EVERYTHING FROM US AS  
WE WERE NOT HAVING POWERFUL WEAPONS AS THEY DID BACK THEN.THEY ALSO STOLE  
OUR PRECIOUS GEM THE "KOHINOOR" WHICH IS NOW THE PART OF THE BRITISH CROWN  
JEWELS.</P>
```

```
<img src= "C:\Users\vgupt\Desktop\kohinoor.webp" height=45% width=35%  
alt="kohinoor british">
```

```
</BODY>
```

```
</HTML>
```

- **kjlasjdlasdjkl**

- **kjnknknasdn**

- **sljkfask**

- **klijlk jhbjkjsfw f wkjsfkjsfns**

- **dsfsdfs**