

# 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!

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