

Information of the Waltershof Customs Office:



Transport of goods under temporary storage

What do you need to know?

How should you act and what should be done, as the case may be?

On 1 December 2012 – but at the latest with the abolition of the Freeport of Hamburg by 1 January 2013 – the processes in the Port of Hamburg will change fundamentally.

In a customs sea port, the goods are subject to customs supervision and after their arrival these goods are placed under temporary storage (so-called AT/B number). The depositary (e.g. the terminal) has to guarantee that the non-Community goods („bonded goods“) shall neither be changed nor disappear. If such a case should occur, a customs debt on importation will incur. The depositary shall be a debtor, as well.

As a general rule, the goods will only be handed over when the storage is accomplished, that is to say that the goods have been placed for example under a T1 transit procedure or have been released for free circulation or someone else assumes the storage (so-called “change of depositary”).

As of 1 December 2012, this could be the reason why the loading point will not hand over the consignment to you.

You are supposed to transport a consignment from a loading point to another place within the district of the Waltershof Customs Office (so-called depositary transfer). The handing over, however, is refused, as the temporary storage has not been discharged?

Possible solution: The storage may be transferred to other persons by way of a so-called change of depositary. On principle, this can be anyone being in possession of the goods and having an approved place of storage at the Waltershof Customs Office, thus

- the delivery point if located within the district of the Waltershof Customs Office;
- the carrier provided that he has got an approved place of storage at the loading point;
- the declarant/the principal provided that they have got an approved place of storage within the district of the Waltershof Customs Office.

You should contact your forwarding agency/ contracting party immediately!

You are supposed to transport your consignment to the CPA or to the yard of the customs office (Finkenwerder Strasse or Indiastrasse) for a physical inspection of the goods, but the loading point refuses to hand over the goods as this should not be done during their storage.

Possible solution: Even in this case you should contact your forwarding agency/ contracting party immediately.

The supply of the goods may also be realized during their storage at the delivery point, by the carrier or the declarant/ principal.

By a change of the depositary, the “old” depositary may also be discharged and as a result you could dispose of the consignment.

Neither the loading point nor the declarant/principal or the carrier disposes of an approved place of storage – what should you do in such a case?

You should contact your forwarding agency/ contracting party immediately. In such cases, it is possible that one of the aforementioned persons can have established an approved place of storage by the Waltershof Customs Office at short notice. It goes, however, without saying that the person who intends to apply for the place of storage has to fulfil the general conditions for approval:

- The form HH 0337-E „ Antrag auf Zulassung von Verwahrungsorten [*Application for the approval of places of storage*] (Art. 51 Customs Code)“ shall be used (www.zoll.de).
- The application has to be filed in written form (by post) – as an exception, a fax or e-mail transmission in advance is permitted (verwahrung@zahn-waltershof.bfinv.de).
- The approval of the holder of the business premises concerning their utilization as place of storage shall be available (relevant statement in the application).

For all cases the following is applicable:

On principle, the change of the depositary takes place electronically via the ATLAS-procedure and without intervention of the customs authority. If this is not possible due to technical reasons, the change of the depositary has to be applied for under cover of form HH 0339-E that has to be submitted to the Waltershof Customs Office by the person assuming the storage.

Do you still have to take each consignment to customs?

No, basically not! A lot of things can and will be handled electronically (e.g. the final processing of the customs declaration, the change of depositary).

However, there might be cases where you absolutely have to go to one of the premises of the Waltershof Customs Office next: e.g. in case of physical inspections on the customs yard, for the initiation of transit procedures - provided that this will not be done by the customs authority on the customs yard or by an approved consignor -, in case of paper-based customs declarations that have not been cleared yet, (e.g. repair sheets), in case of ship equipment goods.

Please, urgently pay attention to your transport order and consult your contracting party if you are not sure.