CUSTOMS WAREHOUSE (DA)

CONCEPT

An authorised facility that **allows the storage of non-Union goods without the payment of customs duties or indirect taxes**, and without being subject to trade policy measures.

KEY FEATURES AND ADVANTAGES

- Deferral of customs duties and taxes until the goods are released from the regime.
- Unlimited storage period.
- Possibility of selling under this customs regime, allowing greater flexibility in negotiations with clients.
- Re-exportation without prior payment of local duties or taxes.
- Consignment stock availability close to production or distribution centres.
- Partial withdrawals according to sales or distribution schedules.
- Permitted usual forms of handling: picking, labelling, packaging for sale, etc.
- Joint storage with Union goods, optimising available warehouse space.

PRACTICAL EXAMPLE

I'm a **broker** specialising in the purchase and sale of footwear for distribution in Northern Spain. I have purchased over 10,000 pairs of shoes — the larger the volume, the lower the cost. However, I only have confirmed orders for 7,000 pairs.
Once the goods arrive in Spain, I can use the Customs Warehouse regime to store the remaining 3,000 pairs for an indefinite period, without paying any customs duties or taxes on goods that I have not yet sold.

As sales are made, I can agree different options with the buyer:

- Sell the goods directly in the warehouse so that the buyer handles the import and pays the applicable duties and taxes.
- Import the goods in my name and sell them already cleared of customs duties and taxes.
- Re-export the goods outside the European Union without having paid any duties or taxes.
- Dispatch the goods under the Transit regime to another EU Member State, allowing the buyer to import the goods at destination.
- Or even return the goods to the country of origin without ever paying duties or taxes.

Now, what happens if I import goods expecting to apply a tariff quota (a full or partial reduction of customs duties) to avoid paying 25% duties, but upon arrival in the EU there is no quota balance available?
In that case, I can use the **Customs Warehouse** to store the goods until a new quota period opens, thereby avoiding the immediate payment of 25% customs duties at import.

In summary, the **Customs Warehouse** regime provides a wide range of options, offering flexibility, cost savings and efficiency in the management of international trade operations.

CUSTOMS WAREHOUSE LOGISTICS LOCATIONS