

Procedure for the destruction of excise goods under a suspensive procedure (Union goods) and the destruction of non-Union goods

CUSTOMS

Licences

Ecoson Energy, as part of Ecoson Materials & Treatment, has the following permits, issued by the Federal Public Service Finance, General Administration of Customs and Excise:

- **Authorised warehousekeeper:**
BE1A000096799 for Community excise goods, including tobacco and alcoholic beverages
- **EORI number:**
BE0446762501 for all economic operators carrying out customs operations
- **Temporary Storage Space (RTO):**
BETST2400163. The RTO permit allows non-Union goods entering the customs territory of the EU to be stored for a maximum period of 90 days pending the assignment of a further customs-approved treatment or use.

Goods that can be destroyed

- Non-Union goods that are under customs supervision in Belgium (no T1 transport document needs to be drawn up for this: inward processing procedure)
- Non-Union goods that are under customs supervision in another European Member State and therefore have to be transported to the site of Ecoson Materials & Treatment with a T1 transport document
- Excise goods (Union goods)

Procedures to be followed

- **Non-Union goods in another Member State under customs control – T1 procedure**
 1. The T1 document is made out by the applicant/freight forwarder in the other Member State before departure and forwarded to customs-kallo@ecoson.be. The customer also forwards the request for delivery/collection to order-kallo@ecoson.be.
 2. Ecoson submits a pre-notification to the local Control Team (Control 4) in order to make the necessary arrangements regarding the supervision of the planned destruction.
 3. The goods are delivered to the Ecoson site in Kallo and are stored/quarantined (RTO). Ecoson submits the arrival notification of the T1 document in the NCTS web application and informs the applicant of this by e-mail.
 4. The next steps of this procedure are otherwise the same as for non-Union goods that are under customs supervision in Belgium (see below).

- **Non-Union goods in Belgium under customs control**
 1. All goods under customs control intended to be destroyed must be the subject of a declaration of entry for the inward processing procedure (IP) (Article 158(1) of the UCC). Both for the use of the continuous AV permit and for one-off application, an IMA regulation I declaration must be drawn up by the applicant.

If the applicant does not have the possibility to complete the customs formalities himself, he must appoint a service provider, i.e. a customs agent. He or she must be authorised to make customs declarations in Belgium.

More information about customs representatives can be found on the website of the Customs and Excise Administration:

[https://financien.belgium.be/nl/douane_accijnzen/ondernemingen/Customs Representative](https://financien.belgium.be/nl/douane_accijnzen/ondernemingen/Customs_Representative)

The IMA for Perpetual Authorization will be automatically processed by the customs declaration system. After the release of this document, the "Request for destruction" can be submitted.

The IMA for one-time application, for which a surety bond applies, must be emailed to the local head of the Suboffice (da.gangiftebeheer.antwerpen@minfin.fed.be). The latter grants the authorization by releasing the declaration and also assigns a file number.

For goods that are transported from another location in Belgium to Antwerp for destruction, the IMA for the procedure must be submitted to the Suboffice competent for the place where the goods are under customs supervision. For release, this local Auxiliary Office must be contacted.

2. The applicant for the T&Cs must also submit the "Application for destruction of goods" form in three copies to the competent control room (da.crk.antwerpen@minfin.fed.be), together with the released IMA and all the necessary information.
3. After submitting the application, the applicant will receive a file number from customs and the notification that the goods must be destroyed, whether or not under physical supervision.
This file number with all other information obtained must be sent to customs-kallo@ecoson.be. The customer also forwards the request for delivery/collection to order-kallo@ecoson.be.
4. Once all these conditions have been met, Ecoson can proceed to destroy the goods, whether or not in the presence of customs. Afterwards, a processing certificate will be drawn up by Ecoson and delivered to customs.
5. Customs will forward the stamped application for destruction and the certificate of destruction to the applicant. This is confirmation that the goods have actually been destroyed. This allows the applicant for the one-time permit to submit the request for reclamation of the deposit to the Auxiliary Office where the deposit was provided.

Please note: if the customs supervisory services are of the opinion that the residues and waste resulting from destruction should be assigned a further customs-approved treatment or use, the necessary customs formalities will also have to be completed for this purpose.

- **Excise goods in a Belgian tax warehouse**

1. When requesting the processing of the goods, the customer informs Ecoson that they are excise goods. The customer does this through order-kallo@ecoson.be and customs-kallo@ecoson.be.
2. An authorised warehousekeeper who wishes to have his goods destroyed must submit an application for destruction to the Customs Control Room (CRK) responsible for the place where his tax warehouse is located, with form 82 for the fees due.
3. The Control Room of the place of loading will inform the submitter whether the loading must be physically attended. Furthermore, this Control Room or CRK will forward the application to the competent Control Room of Ecoson's processing site in Kallo, with which agreements will be made about the date on which the destruction can take place under supervision.
When the agreements have been made, the submitter communicates them further to Ecoson via the known e-mail addresses and the transports are scheduled.

4. Customs will come to the site during loading to check the type of products and quantities. The trailer is then sealed, and a sealed envelope with all copies of the "request for destruction of goods" form is given to the driver.
 5. The destruction at Ecoson is followed up by the customs of Antwerp, which then sends all copies of the form "request for destruction of goods" back to the Control Room of the customs of the loading point.
They shall return the copy reserved for the applicant to the applicant. In this way, the form clears the tax warehouse of loading.
 6. Ecoson draws up a certificate of destruction that is sent directly to the customs services.
- **Other procedures**

If documents other than, for example, T1 or e-AD are (or have to be) used, or if other, specific agreements have been made with customs, Ecoson will be informed of this by the customer asap, so that the destruction and the associated administrative processing can take place optimally. If this is not done, Ecoson cannot be held liable for any delays or costs.

Additional Costs

- For the non-Union goods, with or without T1, no additional costs are in theory charged. However, if it turns out that due to poor communication, organization, etc. and/or failure to follow the above procedure, additional actions have to be taken by Ecoson Materials & Treatment, these costs will be passed on in full to the customer.
- In theory, no additional costs are charged for the procedure for excise goods. However, if it turns out that due to poor communication, organization, etc. and/or failure to follow the above procedure, additional actions have to be taken by Ecoson Materials & Treatment, these costs will be passed on in full to the customer.
- In the event of other procedures and/or other documents, Ecoson will pass on the additional costs incurred to the customer.

FPS Finance, Customs and Excise, may charge certain costs to Ecoson Materials & Treatment, such as but not limited to hours before the presence during destruction, import duties, taxes, etc. By delivering or having products collected for destruction under customs procedure, the customer expressly agrees that all any additional costs invoiced by FPS Finance, Customs and Excise to Ecoson Materials & Treatment will be charged to and paid by the customer.