

# Cargo Clearance - Warehousing of Goods

**(External Use Only)**

<b>Purpose:</b>	To warehouse goods under the Customs warehousing procedure.
<b>Scope:</b>	This procedure applies to warehouse operators and agents who warehouse goods using the warehousing of Goods procedure.
<b>Key Words:</b>	Warehousing, IM 7 (7100), Warehouse operators
<b>Legislation:</b>	<p><b><u>Customs Act 1977</u></b></p> <p><b>Sec 95: Entry for warehousing</b> – When any imported goods have been entered for warehousing the importer shall forthwith warehouse them in accordance with the entry, without payment of duty in the first instance, except where otherwise provided in this Act.</p> <p><b>Sec 96: Account of warehoused goods</b> – (1) Upon the entry of any goods to be warehoused, the proper officer shall take an account of the goods in such manner and at such time and place as may be prescribed.  (2) Except where otherwise provided in this Act, the account so taken shall be that upon which all duties payable on those goods shall be ascertained and paid.</p> <p><b>Sec 97: Receipt for warehoused goods</b> – When any goods entered for warehousing have been duly deposited in the warehouse the licence shall sign a receipt for them in a prescribed form.</p> <p><b>Sec 98: Removal of goods to warehouse by Comptroller</b> – If any goods entered to be warehoused are not forthwith warehoused accordingly by the importer, the Comptroller may remove them to a warehouse.</p> <p><b>Sec 103: Restriction on right of warehousing</b> – Without limiting the power to make regulations conferred by section 279 of this Act, regulations may be made under that section –</p> <p>(a) Prescribing in respect of any class of goods, the minimum quantity which may be entered for warehousing or cleared from a warehouse; and</p> <p>(b) Prohibiting or imposing restrictions or conditions on the warehousing of dangerous goods or of goods or classes of goods in respect of which any such prohibition restriction or condition is deemed necessary for any reason.</p> <p><b>Customs Regulation 1986</b>  <b>Part V, General Provision as to Warehouse Part 46</b></p> <p>The receipt for goods deposited in the Warehouse, shall be in a prescribed form.</p>

<b>Minimum required Documents</b>	Registered / Assessed IM7 Commercial Invoice Bill of Lading / Air way Bill			
<b>Procedure:</b>	<b>Person Responsible</b>	Warehouse Operators & Agents	<b>Section Responsible</b>	
	<ol style="list-style-type: none"> <li>1. Customs declaration IM7 is prepared by Operators or Agent and assessed in the ASYCUDA system.</li> <li>2. Print the registration/assessment notice and submit to Customs Excise &amp; Warehouse Division with all required supporting documents.</li> <li>3. Operator or Agent uplift the final assessment notice and all related documents from Excise, Warehouse &amp; Liquor Administration (Warehouse Division) and present to Customs Cashier for payment of fee.</li> <li>4. Receive receipt and CRA from Customs counter.</li> <li>5. Make arrangements with Warehouse Officer to accompany goods into the warehouse</li> <li>6. Remove goods from cargo depot or freight station and enter into Customs Licensed Warehouse under Customs supervision.</li> <li>7. Operator to presents copy of IM7 declaration to Warehouse officer for physical examination of goods and signatures.</li> </ol>			
<b>Monitoring:</b>	<b>Person Responsible</b>	Warehouse operator	<b>Section Responsible</b>	
	<ol style="list-style-type: none"> <li>1. The warehouse operator or agent holds full responsibility of the safety and security of warehouse goods stored in their warehouse.</li> <li>2. Report on any discrepancies on warehouse goods.</li> </ol>			
<b>Corrective Actions:</b>	<ol style="list-style-type: none"> <li>1. If the declaration can not be registered, store the declaration and inform the Warehouse division.</li> <li>2. Inform the Warehouse Division on any surplus, shortage, undeclared or damaged goods</li> </ol>			

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VERIFICATION AND RECORD KEEPING

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