



# Customs Optimization Opportunities

Q&A Summary (8h April 2025 in Warsaw)

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### How can we utilize the customs regime in practice?

There are two ways to use a customs warehouse. The first is to obtain your own authorization and set up a private customs warehouse in your own facility. The second is to use a public warehouse, that is, an external service provider's facility that has obtained the necessary authorization and offers customs warehousing services.

Does importer has to pay customs warrantee to the authority when storing goods in a customs warehouse?

Yes, when opening a customs warehouse, it is necessary to provide a comprehensive guarantee in order to obtain the authorization. In the case of using another entity's warehouse, this depends on arrangements and may be also necessary to lodge some deposit or use comprehensive guarantee.

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May we understand that we can choose whichever we like to pay customs duty for imported goods or to pay customs duty for processed goods when putting the processed goods to the free circulation in EU?

Yes, there are two methods of calculating the duty. Based on the duty rate for the raw material and the duty rate for the finished product.

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Could you tell us which location is popular using the outward processing to get cheaper cost of processing?

It refers to all countries where labor costs are lower than in Poland or the European Union, while the level of technology remains sufficiently high. I would definitely point to North Africa as well as some countries in South Asia.

However, cost is not the only factor here. Sometimes, for various reasons, clients choose to send goods to more expensive countries, such as Switzerland.

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What procedure is needed to get tariff suspension?

It depends on the specific form of the tariff suspension. It may stipulate that the components must be used in the production of specific products. In such a case, the end-use procedure will apply. However, in many cases, it is enough for us to import the given goods, declare right tariff code, and they will have a 0% rate.



We understand that if we import goods for which someone else has already got tariff suspension from EU, we can also enjoy it. Maybe we can find the list of goods subject to tariff suspension in a website of EU. To enjoy it, do we need to make certain procedure? And can we enjoy tariff suspension retrospectively?

Yes, it is possible to use suspensions of other entities. We can check their existence in the Taric customs tariff by entering the CN code of the selected goods. If the suspension was in place at the time of clearance and we used the wrong code, it is possible to correct the customs declaration to take advantage of it.



# Thank you



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