

# TERMS AND CONDITIONS OF COOPERATION - BONDED WAREHOUSE

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#### 1 PURPOSE

To establish the rules applicable at the time of entry of a container / non-containerised cargo into the Bonded Warehouse, storage of the container / non-containerised cargo in the Bonded Warehouse and exit of the container / non-containerised cargo from the Bonded Warehouse located on the premises of Baltic Hub Container Terminal Sp. z o. o, being the Bonded Warehousing Operator. The procedure may be applied to containers / non-containerised cargo with non-EU status after the lapse of a 90-day storage period.

#### 2 SCOPE

The procedure covers the process of entering a container / non-containerised cargo into the Bonded Warehouse and the process of exiting a container / non-containerised cargo out of the Bonded Warehouse located at the Baltic Hub terminal.

## **3 DEFINITIONS**

Bonded Warehouse	The customs warehousing procedure that allows non-EU goods to be stored in locations approved by customs authorities for this procedure and under customs supervision.
Bonded Warehouse Operator	Baltic Hub Container Terminal Sp. z o. o., with its registered office at ul. Kontenerowa 7, 80-601 Gdańsk, entered into the Register of Entrepreneurs of the National Court Register under KRS (National Court Register) entry number 0000936698.
Bonded Warehouse User / Representative of the Bonded Warehouse User	Client (Freight Forwarder or Shipping Line) who has signed a commercial contract with the Baltic Hub terminal, representing the Bonded Warehouse User, responsible for placing a container / non-containerised cargo under the Bonded Warehouse procedure.

## 4 LEGAL GROUNDS

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the EU Customs Code.

Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.

Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation No 952/2013 of the European Parliament and of the Council (EU) laying down the Union Customs Code.

Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446.

The Customs Law of 19 March 2004 (consolidated text, Dz.U. 2022, item 2073).

Permit of the Head of the Pomerania Customs and Fiscal Office in Gdynia dated 14/11/2022, No. PLCW23220800220001, to operate a type II public customs warehouse issued for Baltic Hub Container Terminal Sp. z o. o.

#### 5 DETAILS OF THE DOCUMENT

### 5.1 General principles

Activities relating to the application of the customs warehouse procedure at the Bonded Warehouse apply to non-EU goods entering the Baltic Hub terminal. Placing a container / non-containerised cargo under the customs warehouse procedure at the Bonded Warehouse shall be carried out after acceptance of the customs declaration by customs authorities. Confirmation of placing under the procedure is the assignment of the MRN to the customs declaration.

The Bonded Warehouse operated by the Baltic Hub terminal is a Type II Public Bonded Warehouse, which means that the responsibility for the proper conduct of the customs procedure and any removal from customs supervision in accordance with Article 242(2) of the EU Customs Code rests with the holder of the customs warehouse procedure.

Taking into account the new conditions relating to the entry of a container / non-containerised cargo to the Bonded Warehouse and storage in the Bonded Warehouse, it is required to sign a separate agreement with the Bonded Warehouse Operator related to the above-mentioned activities. Agreements to store containers / non-containerised cargo at the Bonded Warehouse shall only be concluded with direct Clients Freight (Freight Forwarder or Shipping Line) who have already concluded a commercial contract with the Baltic Hub terminal. A container / non-containerised cargo may only be placed under the Bonded Warehouse procedure after signing with the Client (Freight Forwardes or Shipping Line) an agreement regarding the use of the Bonded Warehouse procedure.

The Client (Freight Forwarders or Shipping Lines) representing a given container / non-containerised cargo shall notify the Baltic Hub terminal of the necessity to place the container / non-containerised cargo under the customs warehouse procedure prior to placing the goods under the Bonded Warehouse procedure in the customs declaration.

The MRN of the application for placing a container / non-containerised cargo under the Bonded Warehouse procedure should be included in the Navis system in the card of the container to be placed under the procedure. Entering the MRN of the Customs Warehouse procedure shall not release the container from the terminal.

Exit of the container / non-containerised cargo from the terminal shall only be possible after the appropriate customs declaration under the procedure of release for free circulation, re-export outside the customs territory of the European Union, placing under the transit procedure for the movement of non-EU goods to another customs warehouse, free zone or for placing under the procedure elsewhere in the EU. In such event, the MRN of the next application should be included in the container card in the Navis.

Containers / non-containerised cargo stored at the Bonded Warehouse located at the Baltic Hub terminal may be subject to standard actions aimed at preserving these goods in an unaltered condition, improving their appearance, commercial quality or preparing them for distribution or resale. These activities are connected with stripping the container. In this event, the previously accepted solutions in this regard shall be applied, or the Client (Freight Forwarder or Shipping Line) shall obtain permission from the customs authority to remove goods temporarily from the Bonded Warehouse.

### 5.2 Entry to Bonded Warehouse

Before the planned entry of a container / non-containerised cargo to the Bonded Warehouse, an agreement shall be concluded between the Client (Freight Forwarder or Shipping Line) and the Baltic Hub Terminal to store the container / non-containerised cargo in the Bonded Warehouse. To sign the agreement, contact the Customer Service at <a href="mailto:customerservice@baltichub.com">customerservice@baltichub.com</a> on business days from 8:00 a.m. to 4:00 p.m.

Prior to placing a container / non-containerised cargo under the Bonded Warehouse procedure, the Bonded Warehouse User shall be obliged to provide the Bonded Warehouse Operator with such information.

Notifications regarding the entry of a container to the Bonded Warehouse shall be sent to customerservice@baltichub.com on business days between 8:00 a.m. and 4:00 p.m.

Notifications regarding the entry of non-containerised cargo (cargo lot) to the Bonded Warehouse shall be sent to <a href="mailto:cfs@baltichub.com">cfs@baltichub.com</a> on business days from 8:00 a.m. to 4:00 p.m.

The e-mail notification should include the number of the container or non-containerised cargo (cargo lot) and the number of the bonded warehouse agreement concluded with the Bonded Warehouse Operator. Notification of the Customs Warehouse Operator of the wish to place a container / non-containerised cargo under the Bonded Warehouse procedure shall result in imposing a BONDED WAREHOUSE HOLD in the system. The BONDED WAREHOUSE HOLD shall be handled (imposed/released) in the NAVIS from Monday to Friday during office hours, i.e. from 8:00 a.m. to 4:00 p.m., at <a href="mailto:customerservice@baltichub.com">customerservice@baltichub.com</a> or <a href="mailto:cfs@baltichub.com">cfs@baltichub.com</a> for containers and non-containerised cargo (cargo lot), respectively.

The next step is to declare the container / non-containerised cargo in the AIS customs system for the Bonded Warehouse procedure. Confirmation of placing a container / non-containerised cargo under the Bonded Warehouse procedure in the Bonded Warehouse operated by the Bonded Warehouse Operator shall be the evidence of placing under the Bonded Warehouse procedure and assigning the relevant MRN in the Navis terminal operating system using Polish PCS codes. The customs declaration in the AIS system shall be completed in accordance with the instructions available under the tab <u>Border Clearance</u>.

### 5.3 Exit from the Customs Warehouse

Exit of a container / non-containerised cargo from the Bonded Warehouse shall only take place after the fulfilment of the necessary obligations under the Customs Law (paragraph 5.1.6) by the Bonded Warehouse User or the Representative of the Bonded Warehouse User and the assignment of the relevant MRN number in the Navis terminal operating system.

The Client (Freight Forwarder or Shipping Line) shall be obliged, on the date of release for circulation or in transit by customs authorities, to notify the Bonded Warehouse Operator.

Notifications regarding the exit of a container from the Bonded Warehouse shall be sent to <a href="mailto:customerservice@baltichub.com">customerservice@baltichub.com</a> on business days between 8:00 a.m. and 4:00 p.m.

Notifications regarding the exit of non-containerised cargo (cargo lot) from the Bonded Warehouse shall be sent to cfs@baltichub.com on business days from 8:00 a.m. to 4:00 p.m.

E-mail notification should include the container / non-containerised cargo (cargo lot) number, pdf document confirming release for circulation or in transit. Notification of the Bonded Warehouse Operator of the wish to remove a container / non-containerised cargo from the Bonded Warehouse shall result in removing a BONDED WAREHOUSE HOLD in the system allowing to pick up the container / non-containerised cargo. The BONDED WAREHOUSE HOLD shall be handled (imposed/released) in the NAVIS from Monday to Friday during office hours, i.e. from 8:00 a.m. to 4:00 p.m., at <a href="mailto:customerservice@baltichub.com">customerservice@baltichub.com</a> or <a href="mailto:cfs@baltichub.com">cfs@baltichub.com</a> for containers and non-containerised cargo (cargo lot), respectively.