



your value certified

albarubens

CUSTOMS INSTRUCTIONS FOR SAMPLES FROM EXTRA-EU COUNTRIES

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DOCUMENT REVISION HISTORY

	DATE	REASON	EDIT	APPR
CURRENT:	02 May 2023	General updates regarding certification activity	bolis	bolis
PREVIOUS:	21 Mar 2017	Council Directive concerning VAT and shipping checklist	terzaghi	righi
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DOCUMENT DISTRIBUTION LIST

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Distribution list itself is a restricted information

This instruction is mandatory to send us samples for laboratory testing or certification examination.
If the client doesn't follow this procedure, we reject the goods without refund the shipping costs.

CHECKLIST TO SHIP SAMPLES FOR TESTING

Are samples accurately described (type; number; size; net weight) ?	YES/NO
Are you going to send the quantity of samples strictly necessary for tests?	YES/NO
Is the packaging accurately described too (size, gross weight)?	YES/NO
Have you declared the true commercial value (even if it is not for sale)?	YES/NO
Is it highlighted "goods exported for analysis, examination and test purpose, not for sale" into shipping documents ?	YES/NO
Have you mentioned "REGULATION (EC) No 1186/2009 - Title XXII and DIRECTIVE EC 132/2009 - Title XI" into your shipping documents ?	YES/NO
Have you correctly declared the "Country of origin" of the goods into your shipping documents ?	YES/NO
Have you submitted your shipping documents to Albarubens for formal review and approval ?	YES/NO
Have you submitted this instruction to your shipping agent ?	YES/NO

If one only of these items is NO, very probably the samples will be refused by European Customs !

DETAILED EXPLANATIONS

The shipment to our laboratory of the samples, necessary for testing or examination, need to pass through Italian/EU customs.
It takes to be careful to avoid mistakes that can lead to expensive penalties.

Please consider that the samples, that your are sending for the tesst, are NOT YET compliant to European CE mark regulation.
It's obvious, because you are sending your samples to our laboratory right to perform the tests required by international standards and/or to obtain the European certification.

If the carrier doesn't inform the European customs officers about this matter, they stop the shipment.

Some **incompetent** customs agent try to by-pass the problem using false Customs declaration, like "goods without value", generic "sample" or similar.
We never accept these documentation because it's **illegal** and it produces the issue of absurd fines by the Customs (may be **more than 100.000€**).

The best choice, for all our customers, is always to ask us for shipment management.



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We have agreement with good quality and skilled international carrier; our office is glad to provide a quotation.
If you prefer to use your carrier, it's absolutely necessary to make it informed about this document.

It's important to ask for shipment to an international organization, as custom agent, skilled in preparation of custom documentation.
The samples are to be accurately described, in number, size and weight; avoid to add redundant information: for example "N. 2 electrical motor type EM10 - 10kW - 50kg" is good, "junction boxes for nuclear plants" is bad.

Pay attention to declare the right value: don't declare NULL or ABNORMAL values, because it alerts the custom officials; we know that the effective value is null (because the samples are to be destroyed by tests) and that your research and development costs (to build the samples) were high. But keep in mind that the custom officials compare the declared value to the standard market price.

Indicate carefully the right reason for shipping: **Goods exported for examination, analysis or test purposes.**

Don't send many samples in excess to the requested ones, even in case of low weight and value: we can receive ("import") only the quantity strictly necessary for tests, with maximum 1 spare sample; additional items, if any, have to pay duty.

It's **absolutely necessary** to decide in **advance** if the samples have to be returned or not at the end of the tests.

- RETURNED SAMPLES AFTER THE TEST (unusual situation, very bad choice to be used very carefully)

The custom documentation has to be compiled specifying that the sample will return to original Country after the tests.
We accept this declaration only if the return shipping is paid in advance; please contact our office in advance if you select this option.

- SAMPLES DISPOSED AFTER THE TEST (typical situation, the best choice in any case)

The customs agent has to ask to Italian custom the relief from custom duty, waiting for approval.

The custom official may contact our office to verify the situation, so never send any item before the issue of the commercial order for testing ~~and/or certification~~.

Goods exported to UE for testing/analysis purpose are free of charge: here the two rules concerning export to UE without duty and VAT:

COUNCIL REGULATION (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty

CHAPTER XXII

Goods imported for examination, analysis or test purposes

Article 95

Subject to Articles 96 to 101, goods which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research shall be admitted free of import duties.

Article 96

Without prejudice to Article 99, the relief referred to in Article 95 shall be granted only on condition that the goods to be examined, analysed or tested are completely used up or destroyed in the course of the examination, analysis or testing.

Article 97

Goods used in examination, analysis or tests which in themselves constitute sales promotion operations shall not enjoy relief.

Article 98

Relief shall be granted only in respect of the quantities of goods which are strictly necessary for the purpose for which they are imported. These quantities shall in each case be determined by the competent authorities, taking into account the said purpose.

Article 99

1. The relief referred to in Article 95 shall cover goods which are not completely used up or destroyed during examination, analysis or testing, provided that the products remaining are, with the agreement and under the supervision of the competent authorities:

- (a) completely destroyed or rendered commercially valueless on completion of examination, analysis or testing; or
- (b) surrendered to the State without causing it any expense, where this is possible under national law; or
- (c) in duly justified circumstances, exported outside the customs territory of the Community.

2. For the purposes of paragraph 1, 'products remaining' means products resulting from the examination, analysis or tests or goods not actually used.

Article 100



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Save where Article 99(1) is applied, products remaining at the end of the examinations, analyses or tests referred to in Article 95 shall be subject to the relevant import duties at the rate applying on the date of completion of the examinations, analyses or tests, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

However, the interested party may, with the agreement and under the supervision of the competent authorities, convert products remaining to waste or scrap. In this case, the import duties shall be those applying to such waste or scrap at the time of conversion.

Article 101

The period within which the examinations, analyses or tests must be carried out and the administrative formalities to be completed in order to ensure the use of the goods for the purposes intended shall be determined by the competent authorities.

COUNCIL DIRECTIVE EC 132/2009 Title XI

of 19 October 2009

determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods

GOODS IMPORTED FOR EXAMINATION, ANALYSIS OR TEST PURPOSES

Article 72

Subject to Articles 73 to 78, goods which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research shall be exempt on admission.

Article 73

Without prejudice to Article 76, the exemption shall be granted only on condition that the goods to be examined, analysed or tested are completely used up or destroyed in the course of the examination, analysis or testing.

Article 74

No exemption shall be granted in respect of goods used in examination, analysis or tests which in themselves constitute sales promotion operations.

Article 75

Exemption shall be granted only in respect of the quantities of goods which are strictly necessary for the purpose for which they are imported. These quantities shall in each case be determined by the competent authorities, taking into account the said purpose.

Article 76

1. The exemption shall cover goods which are not completely used up or destroyed during examination, analysis or testing, provided that the products remaining are, with the agreement and under the supervision of the competent authorities:

- (a) completely destroyed or rendered commercially valueless on completion of examination, analysis or testing; or
- (b) surrendered to the State without causing it any expense, where this is possible under national law; or
- (c) in duly justified circumstances, exported outside the Community.

2. For the purposes of paragraph 1, 'products remaining' means products resulting from the examinations, analyses or tests or goods not actually used.

Article 77

Save where Article 76(1) is applied, products remaining at the end of the examinations, analyses or tests referred to in Article 72 shall be subject to the relevant import VAT, at the rate applying on the date of completion of the examinations, analyses or tests, on the basis of the type of goods and the value ascertained or accepted on that date by the competent authorities.

However, the interested party may, with the agreement and under the supervision of the competent authorities, convert products remaining to waste or scrap. In this case, the import duties shall be those applying to such waste or scrap at the time of conversion.

Article 78

The period within which the examinations, analyses or tests must be carried out and the administrative formalities to be completed in order to ensure the use of the goods for the purposes intended shall be determined by the competent authorities.

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