

Guidance Manual on Customs Warehousing

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This Manual provides a guide to the interpretation of the law governing the Customs Warehouse Procedure. This is set out in Council Regulation (EU) No. 952/2013 (the Union Customs Code), Commission Regulation (EU) No. 2015/2447 (the Implementing Regulation), and Commission Regulation (EU) No. 2015/2446 (Delegated Regulation).

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Warehousing Procedures Manual

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