



EUROPEAN COMMISSION
JOINT RESEARCH CENTRE
Directorate R – Support Services
R.I.4 Infrastructure

WORKS CONTRACT no.

Retrofit JRC-Ispra trigeneration plant

ANNEX V

**Procedure for introducing materials for the construction
of buildings, facilities or for maintenance operations
through the customs entrance at the JRC (Joint Research
Centre) — Ispra Site**

1. DELIVERY OF MATERIALS

Materials from ITALY:

Each delivery of materials from Italy shall be accompanied by a transport document which must indicate:

- the number of the order, contract or framework contract concluded with the Commission;
- the quantity, quality and weight of the materials;

For the materials to be delivered, the invoice is always required.

For amounts over EUR 2 582.28, the materials must be accompanied by a DAU EX1 (export document). Alternatively, after prior agreement with the Customs Affairs Office, at set deadlines, a cumulative document DAU EX1 may be issued listing the materials cleared by Customs during the reference period. The fees for the issue of the DAU and for required and other documentation for its issuing and management shall be borne by the Contractor.

The materials may be delivered with a transportation document (DDT) only if authorised for simplified procedure by the Customs Affairs Office responsible for the locality.

The DAU must be issued indicating as address 'European Commission

- code QV' (deliveries to international organisations established in the Community)

Delivery by a different company from the Contractor:

Without prejudice to the provisions of this point 1, if the materials are delivered by a different party to the Contractor (e.g. subcontractors), the transport document/invoice will be in the Contractor's name, indicating as place of delivery 'C/o JRC Ispra'.

Materials from countries other than Italy:

If the materials originate from:

- EU Member States

duties, if any, VAT and other customs charges for release for free circulation, including any costs of the shipper to issue the necessary documentation for customs transit, shall be borne by the Contractor.

- third countries

On arrival at the port/airport, the materials should have a T1 transit document together with any required documents (Cites, dual use, USMAF etc.).

The T1 shall indicate as exit point the Ispra SOT (Local Operating Section); the original will be sent to Ispra SOT which will certify the arrival of the materials.

The issue the DAU EX1 will follow..

All expenses for the T1 and DAU EX1 shall be borne by the Contractor.

2. INVOICING

The Contractor will issue invoices in accordance with the contract. These invoices shall list the transport documents already issued. A copy of this invoice shall be sent to the Customs Affairs Office by email at jrc-ispra-affari-doganali@ec.europa.eu

In the event of partial delivery of an order/contract, an invoice will be issued indicating that it is a partial invoice/payment on account which will be paid following the modalities and delays specified in the contract.

VAT Exemption

Invoices for supplies of services, if over EUR 300,00, shall be issued free of VAT under Article 72(c)(3) of Presidential Decree 633/72.

They shall also indicate, if appropriate, Article 8 (A) or (B) of the Decree PR 633/72 for the purposes of export sales.

Invoices for delivery of goods only, for any amount, shall be issued free of VAT, referring also to Annex F to Law No 906 of 1 August 1960 (Protocol on Privileges and Immunities of the JRC in Ispra).

The Customs Affairs Office, in collaboration with the Customs Agency, reserves the right to request any required documentation; this must be forwarded promptly, and in any event within a reasonable period agreed. Where required by Community and national legislation, all documents mandatory for the issuance of export/import bills (e.g. CITES,USMAF,DUAL USE, etc.) must be provided at the expense of the Contractor, or alternatively proof of exemption from the obligation to issue these documents to be issued.

3. TIMETABLE FOR THE TRANSIT OF GOODS THROUGH CUSTOMS

Monday-Thursday	08.30 – 11.45
	13.30 – 17.00
Friday	08.30 – 11.45
	13.30 – 15.45

4. IMPORT CHARGES IN ITALY AND CUSTOMS OPERATIONS

If the Contractor intends to remove materials from JRC-Ispra, i.e. to import them into Italy, he should follow the following procedures, as appropriate:

A. If the materials to be removed were purchased with VAT, introduced and not invoiced to the JRC, or were not used in the works to be invoiced, they may exit with a DDT specifying the grounds (return goods, non-compliant, etc.) and accompanied by a DDT entry certified by the Customs Affairs Office confirming the transit at the entrance to the JRC. If the Contractor is no longer in possession of the documents for entry and of payment for the goods with VAT, and if he cannot find copies, the material shall be considered the property of the JRC and shall follow the provisions in point 4.b below, adding a declaration from the JRC technical official responsible for the contract that the goods may be imported by the Contractor.

B. The material that must be returned to Italy and which was purchased free of VAT, introduced with an export bill, will return with an import bill, with all costs borne by the Contractor. Duty and VAT shall also be charged to the Contractor.

C. If the material is transferred from the JRC after processing (e.g. demolition rubble, iron resulting from demolition, cables from dismantling of installations, earth resulting from excavation, etc.) and is to be recycled, it must leave with a waste identification form (FIR) (referred to in Legislative Decree No. 22 of 5 February 1997, as amended), the document certifying the net weight (the JRC weighing machine near Building 17 may be used to weigh the waste entering the JRC to determine the tare weight, and that leaving the JRC, to a maximum of 30 tonnes). It must also have a pro-forma invoice (available on paper or electronically at the Customs Affairs Office), signed and dated by the JRC technical official responsible for the contract, indicating the value of the waste 'for customs purposes only', taking as a point of reference the minimum values specified by the Milan Chamber of Commerce, in force at the time of shipment. If a particular category of waste is not included in these tables, the Customs Affairs Office will on request provide provisions to this effect.

When the waste is handed over to the disposer, a copy of the FIR form should be sent to the Customs Affairs Office by email: jrc-ispra-affari-doganali@ec.europa.eu

Depending on the materials, as required by law, radiometric checks shall be carried out and the certificate compiled by an authorised JRC technician (please book the checks on the working day preceding the departure of the material).

Where provided for under current legislation, a SISTRI (monitoring system for waste traceability) form will be issued along with a certificate of laboratory chemical analysis of hazardous material.

The Customs Affairs Office official will examine the outgoing materials in line with the customs provisions in force (for example: with the aid of the tables issued by the Milan Chamber of Commerce) and the Contractor shall pay Italian VAT and any customs on the amount assigned by the customs officer, who will issue the export bill ex officio in the case of non-continuous operation and of a lower value and weight. Should a type of goods, value, weight, etc., and in particular, the

taxable value for each consignment exceed EUR 500, a customs declaration must be submitted by a customs agent authorised by the Contractor at the Contractor's expense or by the owner and/or the representative of the goods.

All expenses and charges (VAT, customs duty, etc.) relating to such operations shall be borne by the Contractor.

The pro-forma invoice (the form is available on paper or electronically at the Customs Affairs Office) must be signed and dated by the JRC technical official responsible for the contract.

If the materials are transferred from the JRC following works and are destined for disposal, when the waste is handed over to the disposer, a copy of the F.I.R., with field 11 completed (reserved for the addressee), should be sent to the Customs Affairs Office by email: jrc-ispra-affari-doganali@ec.europa.eu. The original must be sent to the authority mentioned in field 1 of the F.I.R. within the deadlines laid down by the aforementioned Legislative Decree 22/1997. Where provided for under current legislation, a SISTRI (monitoring system for waste traceability) form will be issued along with a certificate of laboratory chemical analysis of hazardous material.

All expenses and charges (VAT, customs duty, etc.) relating to such operations shall be borne by the Contractor.

If the exiting materials do not fall into the categories described above, the Customs Affairs Office must be contacted beforehand on 0332-785136 or by email to jrc-ispra-affari-doganali@ec.europa.eu for a joint assessment of the situation and on the procedure for exit from the JRC.

6. CONTACT FOR INFORMATION

For all information concerning the entry or exit of material and/or equipment in JRC, please contact the Customs Affairs Office on 0332 785136 or by email: jrc-ispra-affari-doganali@ec.europa.eu