

## GENERAL EUCOM INFORMATION

### A. GENERAL

1. Every country within the USEUCOM AOR has its own separate customs infrastructure. The USEUCOM AOR encompasses NATO members and their military forces, countries of the European Economic Union (EEU), Partnership for Peace countries, numerous other HNs, and the US military (includes family members and associated life support [e.g., schools, commissaries, Post Exchanges]). The EEU is one customs territory. The importation of DOD cargo into the EEU and the movement of DOD Cargo within the EEU always require a customs declaration. DOD cargo is considered “Non-Community items” and therefore is not allowed “free circulation.” A customs declaration is required each time DOD cargo crosses EEU member state borders.
2. Within the USEUCOM distribution architecture there are basically two customs systems that cover the majority of shipments:
  - a. The movement of cargo from the USEUCOM AOR to/through the CONUS. This concerns itself with the movement of DOD cargo, POV, HHG or personnel and their personal articles carried by hand on Permanent Change of Station (PCS)/Temporary Duty/Deployment/Leave, from the USEUCOM AOR back to/through the CONUS. It is called the Military Customs and Border Clearance Agency Program (MCBCAP) (agricultural pre-clearance). The custodial agent for management of this customs system is the USEUCOM J1 Customs Executive Agency. The J1 has delegated and assigned the responsibilities for the management of the MCBCAP to the US Army Europe (USAREUR) Provost Marshall as the lead agent. It is managed by USEUCOM Directive 30-3, Military Customs Border Clearance Agency Program. The primary document is USEUCOM Label 30-3-1.
  - b. The movement of duty free DOD cargo into, within, and out of the USEUCOM AOR. This cargo is to be used in an official capacity by US military forces stationed in the USEUCOM AOR. The custodial agent for management of the duty free customs program within USEUCOM is the European Deployment and Distribution Operations Center International Commercial Transportation Branch (ECJ4-EDDOC-ICTB). Its primary document is the Form 302, Import/Export Customs Declaration. There are also many other duty-free documents that countries within the USEUCOM AOR require in addition to the Form 302 or in lieu of Form 302. The use of Form 302 and other related duty free HN customs documentation will be discussed later in this chapter.

### B. CUSTOMS PROCEDURES FOR DUTY FREE DOD CARGO ENTERING, MOVING BETWEEN COUNTRIES OF, AND LEAVING THE USEUCOM AOR

1. Duty Free Background:
  - a. General: The following sections provide basic customs business process information for specific countries within the USEUCOM AOR. Because of the size of the USEUCOM AOR, not all countries have specific paragraphs in this chapter. For those not listed, contact the embassies (See the DOD Foreign Clearance Guide at <http://www.fcg.pentagon.mil/>).
    - (1) For all countries in the USEUCOM AOR, the shipper and/or freight forwarder is required to abide by customs guidance contained within the USEUCOM and USAREUR/USAFE/NAVEUR regulations and all Operation Plans/Operation Orders.
    - (2) The key for dealing with HN customs officials throughout the USEUCOM AOR is flexibility. Duty Free customs forms and procedures may change from day to day depending on the country, personalities, and the political environment. Some countries authorize their regional customs offices great autonomy. Customs procedures and forms

may differ from region to region and between military installations in a country. For this reason, personnel involved with issuing customs documentation, as well as shippers and freight forwarders, must be familiar with all local customs procedures and read Service-component regulations for specific guidance pertaining to their area of operation.

2. Customs Documents:

- a. CARNET: This is an international customs document (temporary fiscal bond) and will be opened by the carrier when Form 302 or other HN duty free customs form is not applicable, not readily available, or not authorized. For example if DOD cargo is transiting a country that does not recognize the Form 302, and is not part of the European common shipping procedures, the carrier will open a Carnet. It can also be used in support of non-DOD activities such as morale, welfare and recreation concerts for temporary importation of equipment. There are two types of Carnets:
  - (1) Transport Internationaux Routiers (TIR) Carnet: The TIR is built of five principles:
    - (a) Goods travel in approved vehicles or containers under customs seal.
    - (b) Duties and taxes are covered by international valid guarantees.
    - (c) The TIR Carnet accompanies goods.
    - (d) Goods will not, as a general rule, be examined at customs offices in transit.
    - (e) HN customs officials govern use of the TIR system.
  - (2) Admission Temporaire/Temporary Admission (ATA) Carnet: The ATA Carnet is an international customs document which is used for the temporary admission of goods for specific purposes (e.g., for displays, exhibitions and fairs as professional equipment and as commercial samples).
- b. T-1 and T-2:
  - (1) The T-1 is used to import cargo from a non European Union (EU) country to an EU country. It is used by authorized carriers or customs brokers to process cargo through a border entry point without presenting it to the border entry point customs office for delivery to an authorized consignee.
  - (2) The T-2 is used to export cargo from an EU country to a non-EU country.
  - (3) The use of the T-1 and T-2 will be described later in this chapter.
- c. Other HN Duty Free Customs Forms: Many countries within the USEUCOM AOR do not authorize the use of Form 302 or they may require an additional duty free form to accompany the Form 302. Many countries have their own duty free customs forms and stamps. Some country specific duty free customs forms requirements are listed below within the individual countries. Guidance for what duty free customs form and stamp is appropriate for the movement of duty free cargo through specific countries with the USEUCOM AOR can be obtained from the ECJ4-EDDOC-ICTB duty free customs manager.
- d. Form 302:
  - (1) NATO SOFA (Articles XI, XII, and XIII), authorizes the duty free import, export and in transit movement of US Forces shipments regardless of the transportation mode used.
  - (2) Allied Movement Publication 2 (AmovP-2) states that "A Force may import free of duty its equipment as well as appropriate quantities of provisions, supplies, and other goods intended for exclusive use by the Force concerned and, if authorized by the HN, also for

use by the civilian component. That duty free importation is dependent on the deposit of a customs declaration (Form 302) at the customs office of the HN, the reverse of the form showing the distribution list. The customs declaration must be signed by a person authorized by the Sending Nation.” However, not all NATO member countries accept a Form 302 as its duty free customs document without a country specific customs form. For example, the United Kingdom accepts the Form 302 only in connection with a form C-88, which is the British equivalent to the T-1. Their system and other NATO country specifics are outlined later in this chapter.

- (3) The EU has determined that all cargo destined for the sole use of US military forces, while being allowed to be imported duty free, still maintain a foreign goods status and as such must always be customs bonded when being transported within the EU and when finally exported. The only exception to this rule is that this document may not be required when goods are moved by air transport from one military base to another or are imported/exported in/from the EU directly to/from the air base. The EU Customs Code, Article 91, provides guidance governing the use of Form 302 in the EU.
  - (4) Individuals authorized to receive duty free cargo and acknowledge that receipt by signing Form 302 and other HN duty free customs forms to effect customs clearance closure of that cargo are:
    - (a) US military, government employees (General Service, including Non-Appropriated Fund employees) and Local Nationals who work as TOs or Transportation Agents.
    - (b) Property Book Officers
    - (c) Designated individuals hired directly by the US Forces, working at warehouses or other receiving offices and who are allowed by their supervisors to sign for received US military cargo.
  - (5) Due to changes in EU law, commercial carrier/contractor representatives can not receive and clear US Forces duty exempt cargo on Form 302. However, cargo destined for contractors providing a service for the US military can have their cargo cleared by an authorized CCO and then have it delivered to them. For example, helicopter parts destined to a contractor at Coleman Barracks must be addressed to and delivered to a military consignee. After arrival, the CCO will clear the cargo on Form 302. After the CCO clears the cargo, the parts can then be delivered to the contractor so the contractor can perform the duties of their contract with DOD. The cargo must be addressed to a military consignee, not the contractor.
  - (6) NATO member countries have been given authorization to create their own version of the Form 302. As a result, each country has its own duty free form that may or may not state that it is a “Form 302”. Under the Excise Movement and Control System, the proponent for the US military duty free customs form is the USEUCOM J4. It is the primary document used for duty free movement of DOD cargo into, between, and out of countries within the USEUCOM AOR.
- e. [The Form 302:](#)
- (1) Is a serial numbered, accountable form that constitutes an official certificate of import and export authorization and a customs declaration.
  - (2) Applies only to DOD shipments by and to the US Forces, their agencies, and organizations supporting the US military mission.
  - (3) Will be used to clear DOD cargo through HN customs agencies and release shipments that may arrive at destinations under customs bonds.

- (4) Will not be issued for cargo not moving within the DTS and/or not yet property of the US Government.
- (5) Can only be signed and stamped by an authorized CCO. Stamps can only be obtained from the ECJ4-EDDOC-ICTB.
- (6) Is a 10 ½” by 17” oversize multi-colored form. It consists of six pages; one original and five copies, numbered one through six (see Figure 1). It has consecutive serial numbers assigned by the USAREUR Publication and Printing Center.  
**NOTE:** Some HN origin customs offices may keep copy five as their suspense copy. Copy six then becomes the consignee copy.
- (7) Table 1 contains the countries within the USEUCOM AOR that acknowledge Form 302 by itself, or in combination with other HN customs forms.

f. Form 302A

- (1) Form 302A will be used to supplement Form 302 when shipments have to cross the borders of multiple countries. A copy of Form 302A may be kept at each customs control point traversed by the shipment. All copies of Form 302A must show the same information shown on the original Form 302. This includes the serial number.

### C. DUTY FREE CUSTOMS CLEARANCE PROCESS-SURFACE

1. The following are standard customs procedures common to all countries within the USEUCOM AOR for the use of Form 302 and/or HN duty free customs forms. Specific country exceptions will be listed accordingly.
  - a. Origin. (**NOTE:** The procedures for shipping cargo by surface modes may differ according to HN customs rules and regulations.)
    - (1) When DOD cargo is ready for surface export shipment, the consignor or shipper will submit a request (e-mail, telephone, FAX, mail) for import and export customs declaration to the supporting CCO. The request will include the information that the CCO needs to prepare Form 302 and associated HN duty free customs forms or both IAW EU customs articles, US Code and Harmonized Tariff codes, and this regulation. General and/or miscellaneous cargo descriptions are not authorized. Doing so will result in cargo being detained, and/or fines levied by HN officials. For example, terms such as “Air craft parts, HMMWV parts, electronic parts,” will not suffice as a cargo description. To maintain an audit trail, all requests will be followed up in writing and accompanied by supporting documents (e.g., purchase orders, shipping documents, waybills).
    - (2) The CCO will prepare six copies of Form 302 and additional copies of Form 302A as required, the number of associated HN duty free customs forms (pending availability), or both using information from the request. All entries will be made in black ink. Erasures are not allowed.  
**NOTE:** Instead of using Form 302A, the CCO may prepare two memo copies for each additional country transited. On the side of the memo annotate the words, “This memo copy is for the appropriate border HN customs office”, (e.g., “This memo copy is for the Austrian border customs office.”)
  - (a) If a customs form is tampered with in any manner (i.e., erasures, additions), the document will be voided. If Form 302 is damaged or becomes unusable, all copies except copy one (and copy two if pre-stamped by HN customs officials) will be destroyed. Copy one will be crossed out diagonally with a red line and the word

“void” will be written across the page. The accountable form ledger will show this status. The serial number of Form 302 will be entered and logged into a ledger to maintain an audit trail. HN duty free customs documents will be managed in the same manner as Form 302.

- (b) Copy two of HN duty free customs pre-stamped forms will be crossed out diagonally with a red line and the word “void” written across the page. Copy two will be presented to the HN Customs office so they can make required annotations to their records. This will complete the reconciliation process for that form.
  - (c) If a CCO is in possession of an older version of Form 302 that does not have a pre-printed serial number in the upper right hand, the CCO will ensure that all copies are destroyed.
- (3) The Form 302, and HN duty free customs forms, if required, is stamped with the US customs stamp and signed with the payroll signature of the stamp holder.
  - (4) The Form 302 and HN duty free customs forms, if required, are taken to the local HN customs office to obtain a HN customs stamp. The HN customs office will keep copy six (pink), or copy five (yellow), of Form 302 and HN duty free customs forms, if required, in a suspense file.
  - (5) After obtaining the HN customs stamp, the CCO files copy four (blue) of the Form 302 and suspense copies of associated HN duty free customs forms in a suspense file with supporting documentation. The CCO will give the remaining copies of Form 302 and/or HN duty free customs forms to the shipper or to the mode operator. US and HN customs clearance officials usually do not need to be physically on site for cargo loading and manifest verification. Local customs rules, however, may require on-site inspection, depending on the HN. Local procedures must be followed.

**NOTE:** To expedite the return of Form 302 and other HN duty free customs forms to the origin issuing office, CCOs may attach to each customs form a business-size envelope with the military return address of the issuing office for movement through the military postal system.

- (6) For multi-stop shipments and reconsignments, a separate Form 302 and associated HN duty free customs forms will be completed for each stop.
- (7) FMS and Humanitarian Aid Program (HAP):
  - (a) **Surface:** Cargo can only be shipped by surface under a Form 302, if the destination is a US government location or a duty free location, where a US Forces representative signs for the cargo upon receipt. Transfer of ownership for FMS/HAP cargo is then executed in-country.
  - (b) **POE:** FMS and HAP shipments are often shipped to a POE where normally the transfer of title takes place. A US representative/designated individual at the POE will sign the Form 302 and return it to the issuing CCO for reconciliation. Under no circumstances is the Form 302 to be issued to the purchaser/purchaser’s agent. The use of this form by the purchaser/purchaser’s agent to obtain customs exemption is in direct violation of bilateral agreements. The purchaser's agent/freight forwarder has the responsibility to obtain the required export license and subsequent commercial customs documentation prior to the vessels departure. Under no circumstances will the US military personnel obligate nor will they obtain customs clearances from Port authorities at the POE for designated

purchasing agents. Export customs declarations for vessel transport are the sole responsibility of the countries agent/freight forwarder.

- (8) Commercial vendor shipments (e.g., DVD) will not be cleared with a Form 302, or any other HN duty free customs form, unless cargo title is held by the US Government.
- (9) Servicing CCOs will ensure that cargo going to or through the CONUS has been pre-cleared and inspected by an agent of the MCBCAP. If an inspection is not made when the shipment is offered for movement, the MCT/TO will inform the shipper of the requirement and explain how to contact a US MP customs official. Shipments transiting through and terminating in the CONUS will not be processed until this issue is resolved.
- (10) When shipping by rail, customs documents will be given to the stationmaster at the origin railhead. The carrier will be told to deliver the customs documents to traffic-management officials at the destination railhead.

## 2. Destination.

### a. The destination MCT/TO or consignee will:

- (1) Sign for receipt on all copies of Form 302 and associated HN duty free customs forms.
- (2) Verify that the goods listed on Form 302 and associated HN duty free customs forms were or were not received in the quantities indicated.
- (3) Note discrepancies between Form 302, associated HN duty free customs forms, and the actual shipment received on all copies of the customs forms. If discrepancies are discovered, initiate an investigation process with the origin CCO and the ICTB.
- (4) Ensure that all customs documents are taken to the local HN customs office. The destination HN custom office will stamp and sign the back of all copies. The destination HN customs office will keep copy three (pink) of Form 302 and copies of any HN duty free customs forms on file. If no HN customs office is available in the local area, the CCO, MCT/TO, or consignee will notify the shipper to advise the carrier that cargo has to be cleared at the inland border or another designated inland HN customs office prior to delivery.
- (5) Keep copy five (yellow), or copy six (pink) when necessary, of Form 302 and required HN duty free customs forms on file.
- (6) Return, by mail, copy one (white) and copy two (green) of Form 302 and any HN duty free customs forms to the origin CCO. Signed customs forms will be returned to origin in a timely manner. The use of the military postal system to return customs forms is strongly encouraged. Completed customs forms may be consolidated each month and sent back after processing.

- b. If a shipment arrives without an Form 302 and associated HN duty free customs forms, the destination MCT/TO or consignee will send a statement to the origin CCO certifying the date of arrival, shipment description, shipment weight, and the serial number of the Form 302 and associated HN duty free customs forms obtained from other movement documents. If the origin CCO holder is unknown, the MCT/TO or consignee will send a statement to the office that initiated the shipment. The origin office will send the statement to the origin CCO. The issuing CCO will compare this information for accuracy with his or her file copy. The consignee's statement will be accepted by origin HN customs in place of a lost original customs document. In case no customs document has been issued upon shipment, the responsible destination CCO will, in coordination with destination HN customs, clear cargo. Additionally, the destination CCO will send a memorandum for record to the origin MCT/TO

- c. If cargo is rejected at the destination, the MCT/TO or consignee will annotate on the Form 302 and associated HN duty free customs forms that "Cargo received on (date) and rejected by consignee. Local HN officials have been notified." Customs documentation will be returned to the origin CCO.

### 3. Closing the Loop

When the destination MCT/TO or consignee and the destination HN customs office properly complete and send copy one (white) and copy two (green) of Form 302 and copies of associated HN duty free customs forms to the origin customs-clearance office, the CCO will:

- a. Reconcile copy one (white) of Form 302 with suspense copy one (blue) for changes.
- b. File the original Form 302 with other documents supporting the transaction if no changes were made.
- c. Find out from the destination MCT/TO or consignee the reasons for any changes made.
- d. Refer apparent fraud to the US Forces police authorities, the chain of command, and the ECJ4-EDDOC-ICTB for investigation.
- e. Forward copy two (green) of Form 302 and copies of completed HN duty free customs forms to the origin HN customs office or main customs-administration office. On receipt of copy two of Form 302 and associated HN duty free customs forms, the HN customs office will reconcile the forms with its suspense copy six (pink) of Form 302 and suspense copies of HN duty free customs forms, and close out the customs documentation. If necessary, HN customs officials will request that the ECJ4-EDDOC-ICTB initiate a tracer to resolve customs-forms discrepancies.

### 4. Reconciliation of Open Form 302 and Associated HN Customs Forms.

- a. The origin CCO will reconcile and initiate tracer action on any open Form 302 and associated HN duty free customs forms with the destination MCT/TO and customs-clearance offices or consignees no more than 30 calendar days after the shipment date. If customs forms have been lost, the origin CCO will annotate his or her suspense copy accordingly.
- b. If reconciliation has not been made after 30 days, the origin CCO will send a memorandum with a copy of the tracer action to his or her appointing authority and request that the appointing authority contact the CDR of the activity not responding. The appointing authority will send a memorandum to the CDR of the activity requesting that the CDR take immediate steps to reconcile open customs documents and ensure that procedures are in place to prevent future problems.
- c. If after another 30 days there has been no reconciliation, the appointing authority will send a memorandum requesting command assistance with all previous correspondence to the Service-component customs POC.

## 5. Quarterly Reconciliation with HN Customs Authorities

- a. At the end of each calendar quarter, the origin CCO will prepare and send a letter to the servicing HN customs office to clear any outstanding copies of Form 302 and associated HN duty free customs forms for the past 90 days. The letter will include the following statement or words to the effect:

*“Cargo was received by the appropriate military consignee. The original Form 302 and associated HN duty free customs forms were lost or accidentally destroyed (choose one). Please accept this letter as proof of delivery.”*

- b. If possible, copies of the open Form 302 and associated HN duty free customs forms in question should accompany the letter.
- c. Local HN customs officials may request that reconciliations include additional information or a different format.

## 6. Monthly Reports

- a. On a monthly basis, all CCOs will send a report to their Service component customs office with the status of all open Form 302s and associated HN duty free customs forms.
- b. The Service component customs office will review the report and maintain a copy on file. If problems are identified, they will be forwarded to the USEUCOM J4 ICTB customs office.

## **D. DUTY FREE CUSTOMS CLEARANCE PROCESS-AIR**

**NOTE:** The procedures for shipping cargo by air may differ according to HN customs rules and regulations.

### 1. Military Air Export.

- a. Cargo entering the airlift system from within the same country: Shippers will prepare Form 302 and/or HN duty free customs forms. The customs forms will accompany the shipment to the Aerial Port of Embarkation (APOE). Air terminal personnel receiving for cargo will make two copies of the customs forms if additional copies are not provided by the shipper. Sign receipt on both copies. One copy will be filed with the copy of the aircraft manifest listing this cargo. If required, the other copy will be submitted to the local HN customs office together with a copy of the aircraft manifest. The rest of the copies will be securely affixed to the number one box of the consignment to accompany the shipment to final destination.
- b. Note for shipper: Additional copies need to be issued to allow for proper processing and clearing the cargo through the APOE. Shippers may use Form 302A or make copies.
- c. Cargo arriving at a military APOE without an accompanying Form 302 and associated HN duty free customs forms will not be cleared for onward movement. Furthermore, cargo without an USDA pre-clearance for onward movement to or through the CONUS will not be cleared. In both cases, the cargo will be returned to shipper at the shipper's expense.

### 2. Commercial Air Import.

- a. DOD cargo arriving at a commercial airport by commercial carriers may be moved in one of two ways: on Form 302 or on the commercial T-1. General information for both options is as follows:
  - (1) The air carrier sends a cargo manifest to the servicing CCO in the geographic area in which the consignee is located. The manifest and request can be mailed, e-mailed, or faxed.

**NOTE:** HNs may allow the free flow of duty free cargo on T-1 provided certain criteria have been met. If commercial air carriers cannot meet the criteria, they may send pre alerts to the destination CCO requesting clarification.

- (2) The servicing CCO will review, verify and reply to the air carriers indicating which cargo is in fact accepted as US Forces owned and correctly consigned cargo. The CCO will inform the air carrier whether a Form 302 will be issued immediately to the air carrier or whether the air carrier is required to open a T-1 for in-bond transport and later closure with a Form 302 or associated HN duty free customs form.
  - (3) Rejected cargo: When cargo is rejected by the CCO, the air carrier is responsible for working with the shipper and the commercial or private receiver for resolution. Cargo may be rejected for many reasons, (e.g., determination could not be made as to its status; the cargo is personal property, wrong addressing).
- b. Using Form 302 and associated HN duty free customs forms. The procedures for moving cargo using this method are as follows:
- (1) The servicing CCO will prepare Form 302 and associated HN duty free customs forms for a particular consignee, keep copy four (blue) of Form 302 and copies of associated HN duty free customs forms in a suspense file, and send the documents to the air carrier. There are many different ways to get the duty free customs documents to the air carrier. CCOs and air carriers will develop their own arrangements.
  - (2) The air carrier will present the Form 302 and associated HN duty free customs forms to the airport HN customs office for stamping and signature. The HN airport customs office will keep copy six (pink) of Form 302 and copies of associated HN duty free customs forms for its files, and return the remaining copies to the air carrier.
  - (3) The air carrier will deliver the cargo to its destination. The air carrier is responsible for obtaining the consignee's signature on the Form 302 and associated HN duty free customs forms. The consignee will keep copy five (yellow) of Form 302 and copies of associated HN duty free customs forms. It is the consignee's responsibility to forward all customs documents to his/her servicing CCO for further processing.
  - (4) The servicing CCO will present the customs forms to the destination HN customs office to obtain their stamp. The destination HN customs office will keep copy three (pink) for their files.
  - (5) The CCO will reconcile copy one (white) with suspense copy four (blue) of Form 302 and suspense copies of other HN duty free customs forms and take action if there are discrepancies. Copies one and four of Form 302 and suspense copies of other HN duty free customs forms will be filed with the requesting documentation. Copy two (green) will be forwarded to the airport HN customs office. Any remaining copies will be destroyed.
- c. Using EU Form T-1. The EU Form T-1 will be used only if the Form 302 and associated HN duty free customs documents cannot be obtained for securing the timely release of air cargo. The procedures for moving cargo using this method are as follows:
- (1) The air carrier's customs representative at the airport will prepare the EU Form T-1 and enter it into the EU's New Computerized Transit System (NCTS). The air carrier also has to deposit a mandatory monetary security with HN customs. The air carrier will make every effort to consolidate cargo on a T-1 instead of opening a T-1 for every piece of cargo.

- (2) The air carrier will take the cargo to the HN customs office servicing the area where the consignee is located (e.g., delivering cargo to Ramstein, the HN customs office is located in Einsiedlerhof). The HN customs office will terminate the T-1 in the NCTS. At this time, the air carrier is relieved of customs fee liability and the required monetary deposit is annulled by HN customs.
- (3) The HN customs office will issue a “Permission Slip” authorizing the air carrier to deliver the cargo to the consignee. This document changes the bond responsibility from the air carrier to the US Forces, who are now responsible to guard the cargo until customs clearance documentation is submitted to the destination HN customs office.
- (4) The consignee will sign the permission slip after delivery. The air carrier will take the signed permission slip to the CCO responsible for customs clearance for that consignee. The CCO will collect permission slips from all the air carriers. On a regular basis the CCO will prepare one Form 302 or associated HN duty fee customs documents listing all the permission slips. The CCO will keep a copy of the permission slip, copy four (blue) of Form 302, and suspense copies of associated HN duty free customs forms in a suspense file.
- (5) The CCO will present the delivery permission slips, Form 302, and associated HN duty free customs forms to the local HN customs office that issued authorization for delivery for stamping and signature.

**NOTE:** Local timelines/SOPs will be developed between the CCO and the servicing HN customs offices for the submission of customs documents. The local HN customs office will keep copy two (green) of Form 302 and copies of associated HN duty free customs forms for its files and return the remaining copies to the CCO.

- (6) The CCO will reconcile copy one (white) with suspense copy four (blue) of Form 302 and with suspense copies of associated HN duty free customs forms and take action if discrepancies are found. Copies one and four of Form 302 and suspense copies of associated HN duty free customs forms will be filed with requesting documentation. The CCO will provide copies of the customs forms to the air carrier for their files.

**NOTE:** In Italy, some HN custom offices may authorize and accept a US Forces CCO stamping, signing, and certifying the back of the EU Form T-1 to show that the cargo is a US military, duty-free shipment. In these cases, issuance of a Form 302 is not required.

- (7) Close out of T-1s: There may be instances when the Form 302 or other associated HN customs duty free customs forms are not returned to the local HN customs office that authorized delivery to the consignee for closeout of the T-1. When this happens, the carrier will contact the customs manager at the ICTB. The ICTB customs manager will take action to ensure the T-1 is closed out.

### 3. Commercial Air Export.

#### a. Servicing CCOs will:

- (1) Initiate Form 302 and associated HN duty free customs forms for DOD cargo departing the USEUCOM AOR through commercial airports.

**NOTE:** There may be instances when the CCO will not be able to obtain the origin HN customs stamp on the duty free customs documents before the shipment departs from the customer’s origin location. If this happens, the CCO will still provide duty free customs documents to the air carrier, and the airport HN customs office will stamp the documents. The air carrier is then responsible for ensuring the customs documents are returned to the origin CCO.

- (2) Ensure that cargo requiring onward movement to or through CONUS has been pre-cleared and inspected by an MCBCA.
- b. Cargo arriving at a commercial airport without an accompanying Form 302, and/or associated HN duty free customs forms, and MCBCA pre-clearance for cargo requiring onward movement to or through the CONUS will not be cleared by HN airport customs officials. This cargo may be put in bondage or returned to the shipper at the shipper's expense.
- c. Processing of Form 302 and/or associated HN duty free customs forms:
  - (1) Cargo departing the EU/NATO Countries: The carrier will process duty free customs forms through the commercial airport customs office. After processing, the carrier will return copy one (white) and copy two (green) of Form 302, and copies of associated HN duty free customs forms, to the issuing CCO.
  - (2) Cargo destined to EU/NATO Countries: The carrier must ensure Form 302, and/or associated HN duty free customs forms, accompanies the shipment to final destination. Memo copies may be pulled and processed with HN customs offices at the airport of exportation and airport of importation. The carrier must ensure that copy one (white) and copy two (green) of Form 302, and/or copies of associated HN duty free customs forms, is provided to the destination CCO upon delivery of the cargo. Shipper and carrier must ensure sufficient amount of memo copies of Form 302, and/or associated HN duty free customs forms, are produced and processed together with the initial amount to ensure memo copies are available for each airport HN customs office. This is important when considering that air cargo may be transported from the airport by truck or train across international borders. For example a hub in Brussels, Belgium may receive cargo by air and final delivery to Germany may be done by truck.

## **E. DUTY FREE CUSTOMS CLEARANCE PROCESS-SEA**

**NOTE:** The procedures for shipping cargo by sea may differ according to HN customs rules and regulations.

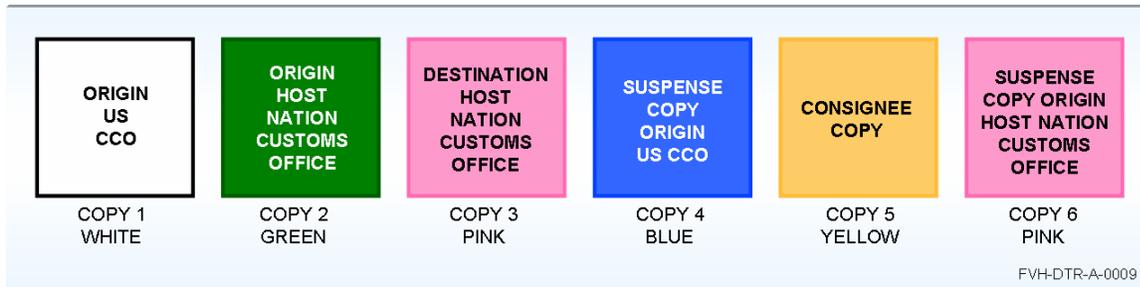
### **1. Commercial and Military Sea Import.**

- a. DOD cargo arriving at commercial seaports by commercial or military carriers may be moved in one of two ways: on Form 302 or on the commercial T-1.
- b. Using Form 302 and associated HN duty free customs forms. The duty free customs process at seaports basically mirrors the duty free customs process at commercial airports, with the following exceptions:
  - (1) The carrier is responsible for the clearance of the cargo through customs. The carrier will forward the BL and cargo manifest to the US military customs-clearance office at the SPOD for issuance of Form 302 and associated HN duty free customs forms.
  - (2) The customs clearance office will prepare Form 302 and associated HN duty free customs forms, keep copy four (blue) of Form 302 and suspense copies of associated HN duty free customs forms in a suspense file, and return remaining copies to the carrier.
  - (3) The carrier will present the Form 302 and associated HN duty free customs forms to the HN seaport customs office for stamping and signature. The HN seaport customs office will keep copy two (green) of Form 302 and suspense copies of associated HN duty free customs forms for its files and return the remaining copies to the carrier. POD authorities may inspect and reseal the shipment or may just verify that the seals are still intact. POD authorities will seal the shipment if it has not been sealed.

- (4) If the shipment is broken down for in-country transit to different consignee destinations, each unique shipment requires a Form 302 and associated HN duty free customs form.
  - (5) The carrier will deliver the cargo to its destination. Destination customs officials may break the seals and verify the authenticity of the shipment. The carrier is responsible for obtaining the consignee's signature on Form 302 and associated HN duty free customs forms and for returning all copies to the origin customs-clearance office at the SPOD. Consignees will keep copy five (yellow) of Form 302 and copies of associated HN duty free customs forms.
  - (6) The origin CCO will reconcile copy one (white) with suspense copy four (blue) of Form 302 and suspense copies of associated HN duty free customs forms and take necessary action if discrepancies are found. Copies one and four of Form 302 and suspense copies of associated HN duty free customs forms will be filed with the requesting documentation. Any remaining copies will be destroyed.
2. Use of EU Form T-1. The EU Form T-1 will be used only if the Form 302 and associated HN duty free customs documents cannot be obtained for securing the timely release of sea cargo. The procedures for moving cargo using this method are the same as the commercial air import (see above).
  3. Commercial and Military Sea Export.  
**NOTE:** The customs procedures for moving cargo through commercial and military seaports are the same as the commercial air export (see above).

#### **F. ELECTRONIC CLEARANCE OF DUTY FREE CUSTOMS**

The USEUCOM J4 is working on various options that will improve the duty free customs clearance process. One of the key options is using a commercial web based program that will allow commercial air carriers to electronically send commercial air manifests to a destination CCO for review. The CCO reviews the air manifests, and if approved, will electronically issue Form 302, which is automatically forwarded to the Airport/Sea Port HN customs office for stamping/customs clearance. The HN customs office reviews the data and, upon acceptance, stamps the form. The approved electronic Form 302 is visible to the carrier, and allows the carrier to deliver the cargo. Additionally close-out procedures as well as process for non-accepted cargo will be available. When the electronic clearance of duty free customs cargo is approved by the Ministers of Finance for the various USEUCOM countries, it will be put into application. Electronic customs can only be applied for cargo destined to an in-country consignee of a participating HN. Transits/international transports cannot be performed unless all countries involved agree on applying the same system.



**Figure 1. Form 302**

**Table 1. Form 302 Acknowledging USEUCOM Countries**

Belgium	Italy	Luxembourg
Slovakia	Macedonia, The Former Yugoslav, Republic of	Portugal
Bulgaria	Netherlands, The	Greece
Croatia	Norway	Denmark
France	Romania	Bosnia-Herzogovina
Germany	Slovenia	Poland
Hungary	Spain	Azores (Lajes Field)
Israel	Turkey	
Czech Republic	United Kingdom	