



Information and general conditions

Transfer of rights and obligations under the End-use Procedure authorisation

Information and general conditions regarding your authorisation

This information is for companies with an authorisation for 'Transfer of rights and obligations under the End-use Procedure'.

What can you do with this authorisation?

With this authorisation you (the transferee) can take over the rights and obligations of an 'End-use Procedure' authorisation holder (transferor). This authorisation also allows you to take over the rights and obligations from another holder of a 'Transfer of rights and obligations under the End-use Procedure authorisation'. The transferee is responsible for the discharge of the customs procedure.

You, in turn, can transfer the rights and obligations under the End-use Procedure to someone else. The person concerned must also have a 'Transfer of rights and obligations under the End-use Procedure authorisation'.

For this authorisation, you must also satisfy the conditions of the Customs 'End-use Procedure'. You can find more information about this procedure on douane.nl.

General terms and conditions

This authorisation is also subject to general conditions, which you will find below.

Guarantee

You must provide a guarantee in order to use this authorisation. The amount of this guarantee will be determined by means of a separate decision by Customs.

Notification activities

Customs monitors activities related to this authorisation.

Customs may request that you submit a notification at a particular time. This means that you must notify Customs of, for example:

- the arrival of goods at the location where the activity is performed
- the start and/or end of the activity
- the use of equivalent goods in the activity, provided that the transferor has also used them
- any irregularities during the activity
- the departure of goods from the location where the activity was performed

Use the 'Customs Notification' form ('Kennisgeving Douane') when you submit the notification. The form can be found at douane.nl. See the individual conditions that are mentioned in your authorisation to find out how to submit this form.

Bill of discharge

You must submit a standardised bill of discharge in combination with stock movements to the supervising office on a monthly basis. This must show how the goods have reached their prescribed end-use, and whether rights and obligations have been transferred. Part of the standardised bill of discharge in combination with stock movements is a written declaration that you must fill in and sign.

You must submit the standardised bill of discharge in combination with the stock movement no later than the last day of the month following the month in which the actions relating to the goods took place, to the supervising office that is included in your authorisation.

If no transactions have taken place, but there are goods that have been taken over (stock), you must submit the stock progress and the above completed and signed written declaration.

If no transactions with regard to the goods have taken place and if there are no goods that have been taken over (stock), it will suffice to submit a declaration to the supervising office. Use the above mentioned written declaration.

The standardised bill of discharge combined with stock movement can be obtained from the control office listed in your licence. The detailed explanation of this can be found at douane.nl (only available in Dutch).

'Transfer of rights and obligations' form

Are you transferring rights and obligations under this authorisation? If so, fill in the form 'Transfer of rights and obligations'. You can find the form on douane.nl.

You may also use your own form. The text and numbers of the boxes must be the same as the form on douane.nl.

Information and general conditions regarding your authorisation (*continued*)**Administrative obligations**

It is important that you maintain good administrative records. General rules about the administrative obligations can be found in the 'Customs Manual' on douane.nl (only available in Dutch).

In any event, the records must show whether and when the goods have been assigned the prescribed end-use.

Are you a transferee? Keep copy 3 of the form 'Transfer of rights and obligations end-use' in your records and provide other relevant information. Copy 3 of the form must be signed by the transferor and the transferee.

Are you also a transferor? Keep copy 1 of the form 'Transfer of rights and obligations end-use' in your records and provide other relevant information. Copy 1 of the form must be signed by the transferor and the transferee.

Special rules may apply to the layout of the administration and recording of data. Read the *individual conditions* mentioned in the authorisation.

Changes

When there are changes in the data that affect this authorisation, please pass them on to Customs.

Individual conditions

Have individual conditions also been imposed on your company besides general conditions? Then these *individual conditions* will be mentioned in your authorisation.