



Information and general conditions

End-use Procedure authorisation

Information and general conditions regarding your authorisation

This information is intended for companies with an 'End-use Procedure authorisation'.

What can you do with this authorisation?

This authorisation allows you to apply the End-use customs procedure. You are allowed to release non-Union goods for free circulation with a favourable tariff treatment in the form of a reduction or suspension of import duties and you are allowed to perform activities that comply with the end-use.

More information about the End-use customs procedure can be found at douane.nl.

General conditions

Certain terms and conditions apply to the authorisation. You will find a description of these below.

Guarantee

You must provide 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 or at the start or end of a particular activity of the end-use. This means that you must notify Customs of, for example:

- the arrival of the goods at the location where the activity is performed;
- the start and/or end of the activity;
- the use of equivalent goods during the activity;
- any irregularities during the activity;
- departure of the 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 are responsible for submitting a (standardised) bill of discharge to the customs supervising office. This must show how the non-EU goods have reached their end-use destination, and whether any rights and obligations have been transferred. Part of the bill of discharge 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 to the supervising office that's mentioned in your authorisation. This must be done at the latest on the last day of the month following the month in which the acts relating to the goods took place.

Have no actions taken place, but are there any goods that have been placed under the procedure (stock)? In that case, you only need to submit the stock turnover and the written declaration referred to above.

Have no actions taken place and are there no goods present that have been placed under the procedure (stock)? In that case, you only need to submit the written declaration referred to above to the supervising office.

The standardised bill of discharge in combination with the stock movement can be obtained from the supervising office indicated in your authorisation; the detailed explanation on this subject can be found on douane.nl.

'Transfer of end-use rights and obligations' form

Will you be transferring rights and obligations for this authorisation? Fill in the form 'Transfer of end-use rights and obligations'. You can find the form at the Dutch Customs website: douane.nl.

You may also use your own form: the text and numbers in the boxes have to be the same as those on the Customs form.

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

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

If rights and obligations been transferred to another person, please keep copy 1 of the form 'Transfer of Rights and Obligations under the End-use Procedure' in your administration. Also mention other relevant data. Copy 1 of the form must be signed by the transferor and the transferee.

Special rules may apply to the structure of the administration and recording of data. See the *individual conditions* that are included in your authorisation.

Changes

If there are any changes to details which are relevant for this authorisation, you should report these changes to Customs.

Individual conditions

If individual conditions are imposed on your company in addition to general conditions, these *individual conditions* can be found in your authorisation.