



Information and general conditions

Authorisation for inward processing

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This information is intended for companies with an authorisation for 'Inward processing'.

What can you do with this authorisation?

The authorisation gives you permission to use the 'Inward processing' procedure. This means you may process non-Union goods in the customs territory of the Union, whereby you do not have to pay import duties and national taxes. Commercial policy measures also do not apply to these goods. The processing operations are:

- working of goods;
- processing of goods;
- destruction of goods;
- repair of goods, including overhaul and adjustments;
- use of goods that cannot be found in the processed products anymore, but which allow or facilitate the production of those products, even if they disappear entirely or are partially used up in the process (production accessories).

In addition, the following actions with non-Union goods are possible under the 'Inward processing' procedure:

- the processing of non-Union goods in order to have them comply with the technical requirements, so that they can be released for free circulation
- subjecting the non-Union goods to the usual forms of handling (mentioned in Regulation (EU) 2015/2446 (BA UCC), Annex 71-03)

However, you must re-export the processing products from the customs territory of the Union. You may also place the processing product under another Customs procedure. More information about the Customs procedure for inward processing can be found at douane.nl.

General terms and conditions

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

Guarantee

You must provide a guarantee for the use of this authorisation. The level of the guarantee is established in a separate decision by Customs.

Exchange of information

The inward processing (IM/EX and EX/IM) arrangement in certain cases requires the standardised exchange of data between you and Customs. To effect this, you must apply for the creation of an INF (digital information form) in the electronic INF system. The INF system is available in the EU Customs Trader Portal.

Data must be exchanged in the following cases:

- inward processing IM/EX involving more than 1 Member State (IM and EX take place in different Member States)
Inward processing IM/EX occurs when non-Union goods are entered for inward processing (IM) and are entered for another arrangement as compensating products or are re-exported (EX) at a later time.
- inward processing EX/IM (prior export of compensating products) involving 1 or more than 1 Member State (EX and IM take place in the same Member State or in different Member States)
Inward processing EX/IM occurs when compensating products derived from Union goods are exported (EX) before the non-Union goods are entered for inward processing (IM).

Once we have approved your INF application and have created the INF, you will receive a unique INF number. You must refer to the INF number for the following declarations and notifications:

- the customs declaration for entry under the inward processing arrangement
- the export declaration for inward processing EX/IM
- the customs declaration for discharge from the inward processing arrangement
- the re-exportation declaration or notification

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Notification requirement

Customs monitors the use of the goods. Customs can oblige you to report at a certain time or at the beginning or end of a certain activity related to the use. This means that you may have to notify Customs about things such as:

- the arrival of the goods at the location where they will be processed
- the start and/or end of processing
- any irregularities during processing
- the departure of the goods from the location where they have been processed

If you want to report something, please use the 'Customs notification (Kennisgeving Douane)' form. You can find the form on douane.nl.

You can read how to submit the form in the authorisation.

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). Special rules may apply to the layout of the administration and recording of data. Read the individual conditions of your authorisation.

Bill of discharge

You must submit a bill of discharge. Submit this statement within 30 days following the end of the period for discharge to the supervising office listed in your authorisation. It is laid down in the individual conditions how you should submit the bill of discharge.

Changes

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

Individual conditions

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