



Information and general conditions

Authorisation for outward processing

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This information is for companies with an authorisation for 'Outward processing'.

What can you do with this authorisation?

The authorisation gives you permission to use the 'Outward processing' procedure. This means you may process Union goods outside of the customs territory of the Union. In addition, when these processed products are released for free circulation, you will be exempt from paying the import duty, either partially or in full. If you have exported the Union goods from the Netherlands, the same applies for the VAT. You are not eligible for exemption from other taxes.

Commercial policy measures apply to the export and release for free circulation.

You can find further information on the 'Outward processing' procedure at douane.nl.

General terms and conditions

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

Guarantee

Are you using prior import or equivalent goods? In that case, you may only use this authorisation if you have provided a guarantee.

Exchange of information

The outward processing (EX/IM and IM/EX) 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:

You are required to exchange standardised data (INF) in the following cases:

- outward processing EX/IM involving 1 or more than 1 Member State (EX and IM take place in the same Member State or in different Member States)
Outward processing occurs when Union goods are exported for outward processing (EX) purposes to be imported (IM) as compensating products at a later time.
- outward processing IM/EX (prior import of compensating/replacement products) involving more than 1 Member State (IM and EX take place in different Member States)
Outward processing IM/EX occurs when the compensating products derived from Union goods are released into free circulation (IM) before the Union goods are exported (EX).

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 into the outward processing arrangement
- the customs declaration for release into free circulation following outward processing

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 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 stated in your authorisation.