

UCC

SIMPLICITY SERVICE SPEED

A MODERN FRAMEWORK
FOR CUSTOMS AND TRADE

STANDARDISED EXCHANGE OF INFORMATION

Business User Guide

DG TAXUD

DOCUMENT HISTORY

Version	Release Date	Author	Description
0.01	7/04/2020	DG TAXUD	Initial draft
0.10	27/05/2020	DG TAXUD	Updated draft with input from PG experts and published online as initial version
0.11	10/07/2020	DG TAXUD	Section B added in chapter 1.2 Indication of the customs offices to authorisations in chapter 4.2

TABLE OF CONTENTS

1 INTRODUCTION	5
1.1 This guide.....	5
1.2 What is INF?	5
1.2.1 Advantages of the system	6
1.2.2 References	6
1.3 For who is this guide meant?.....	7
1.4 What is the setup of the system?	7
1.5 Project highlights.....	8
1.6 Scope.....	9
2 HOW TO ACCESS THE SYSTEM ?	11
2.1 The EU CTP and INF STP	11
2.1.1 What kind of accesses are available for economic operators?	11
2.1.2 What are the different roles defined?.....	11
2.1.3 How gain access to the system as an Economic Operator?.....	12
2.2 The central INF SP system	12
2.2.1 What are the different roles defined?.....	12
2.2.2 How to manage the access rights for the use by a customs officer?	12
2.3 Recommended browsers.....	12
2.4 Pre-requisites for an INF	12
3 GUIDE FOR THE ECONOMIC OPERATOR.....	14
3.1 Logging into the system	14
3.2 Create an INF request.....	15
3.2.1 Entering general information.....	15
3.2.2 Entering specific information for goods and products	16
3.2.3 Particulars to be provided	16
3.3 Specific information per type of INF	16

3.4	Successful registration.....	16
4	GUIDE FOR THE CUSTOMS OFFICER	18
4.1	Configuring accounts	18
4.2	Overview	19
4.3	Create an INF request on behalf of the holder.....	20
4.4	Accept the INF request and create the INF	22
4.5	IP IM/EX	23
4.5.1	Process the INF at Placement	23
4.5.2	Process the INF at Discharge.....	24
4.5.3	Process the INF at Exit	26
4.6	IP EX/IM	26
4.6.1	Process the INF at Export	27
4.6.2	Process the INF at Exit	28
4.6.3	Process the INF at Placement	29
4.7	OP EX/IM	30
4.7.1	Process the INF at Placement	31
4.7.2	Process the INF at Exit	32
4.7.3	Process the INF at Free Circulation	32
4.8	OP IM/EX	35
4.8.1	Process the INF at Free Circulation	36
4.8.2	Process the INF at Placement	38
4.8.3	Process the INF at Exit	39
5	SPECIFIC CASES	41
5.1	The use of customs seals	41
5.2	Process exception to release into free circulation.....	41
5.3	Exit has not been confirmed in the INF SP system	42
5.4	A customs declaration serves as an application for an authorisation.....	42
5.5	Functionality “Insert INF”	42
5.6	Annulment of an INF	42
6	PROCESS REFERENCES.....	43

DEFINITIONS AND ABBREVIATIONS

The following definitions are used all over the business guide:

Term	Definition
Authorisation	Act by the customs authorities that pertains to the customs legislation giving a ruling on a particular case, and having legal effects on the person or persons concerned (Art. 5(39) UCC). An authorisation from the customs authorities shall be required for the use of the inward or outward processing procedure, as referred to in article 211 (1A) of the Code.
Economic Operator	A person who, in the course of his or her business, is involved in activities covered by the customs legislation (Art. 5(5) UCC). In this context, also called “trader”.
Holder (of the authorisation)	The legal person(s) or entity(ies) in whose name a decision is issued. This can also refer to the representative of the holder (BPMs).
Customs Authority	Customs administrations of the Member States responsible for applying the customs legislation and any other authorities empowered under national law to apply certain customs legislation. (Art. 5(1) UCC).
Decision-taking Customs Authority	Customs authority competent for 1) taking the decision and 2) managing the decision.
Supervising Customs Office	The customs office indicated in the authorisation and entitled to supervise a special procedure.
Customs Office of Exit	The customs office competent for the place from where the goods will leave the customs territory of the Union to a destination outside the customs territory of the Union.
Customs Office for Release for Free Circulation	Without prejudice to the provisions for special procedures, any customs office indicated in an authorisation where, for goods brought into the customs territory of the Union the formalities for releasing them for free circulation are to be carried out.
Customs Office of Discharge	Any customs office indicated in the authorisation for a special procedure empowered to release goods to a subsequent customs procedure or to receive the re-export declaration or notification for the purposes of discharging the special procedures.
Customs Office of Export	The customs office where for goods being taken out of the customs territory of the European Union the formalities concerning the export customs declaration are to be carried out or where a re-export declaration is to be lodged.
Customs Office of Placement	Any customs office indicated in the authorisation for a special procedure and empowered to release goods for a special procedure.
BPM	Business Process Model
CCN, CCN2	Common Communication Network of the Commission
CDS/CDMS	Customs Decisions (Management) system
CS/RD2	Central Services Reference Data system
EORI	Economic Operator Registration and Identification
EU CTP	EU Customs Trader Portal
INF	Standardised exchange of Information
IP, IPO	Inward Processing, Inward Processing Operation
IT	Information Technology
OP, OPO	Outward Processing, Outward Processing Operation
SP	Special Procedures

Term	Definition
	INF SP is used as the term to define the system that is accessible for customs officers
STP	Specific Trader Portal For INF STP, it's the user interface for economic operators and other persons
TATAFng	Tariff Application Technical Architecture Framework, new generation
TP	Trader Portal
UCC and UCC DA, IA	UCC, referred to as the Code <ul style="list-style-type: none"> - Regulation (EU) No 952/2013 of the European Parliament and of the Council UCC Delegated Act and Implementing Act, also referred to as <ul style="list-style-type: none"> - Commission Delegated Regulation (EU) 2015/2446 - Commission Implementing Regulation (EU) 2015/2447
UUM&DS	Uniform User Management & Digital Signature

1 INTRODUCTION

1.1 THIS GUIDE

The main objective of this document is to create a business user guide of the INF system. It intends to provide documentation that will be used by the end-users, the customs officers to the central INF SP System and traders to the EU Customs Trader Portal (EU CTP), in order to support them in their understanding of the Information Sheet for Special Procedures business aspects.

Once the system has been accessed, the different functionalities and actions are explained in a help file or user guide, that can be consulted to see what a specific button is doing. This particular detailed user guide can be accessed through the system itself and by calling the help functionality, or at the [INF main page on the europa website](#).

1.2 WHAT IS INF?

INF is the standardised exchange of information for the management of standardised information created for inward and outward processing procedures. A standardized exchange of information is handled in different customs offices roles ([see later in the process flow](#)). The information is managed in order to calculate the customs debt, the amount of customs duties which do not have to be paid, verify the equivalence criteria or that the main transformed product has been processed with the goods placed under IP.

The holder of the authorisation provides the INF record with the data elements set out in annex 71-05 of the UCC Delegated Act. Other data elements as stated in this annex will be completed by the concerned customs office.

The concerned customs offices will by retrieving the relevant information, to calculate the import duties and exemptions, e.g. to verify the quantities of non-Union goods released in the customs territory of the Union.

Background

Before the introduction of the INF system, the information sheets were provided in paper forms and had to be stamped by the customs offices.

In order to simplify the use of INF sheets, it was decided to create an IT INF system whose legal basis can be found in the UCC and UCC DA and IA. This INF system was designed as well to reduce the paper workload, provide equal treatment between the economic operators, to speed up the logistics and the export/import operations and to make it easier for the customs to monitor and manage the special regimes.

As UCC, UCC DA and IA did not apply immediately for INF regulation, a transitional period, as described in the Transitional Delegated Acts, was set up. During that period, four kinds of INF forms could be used :

- INF1 for IP IM/EX used to give information to the customs office of discharge concerning the calculation of the customs debt, the amount of guarantee or the application of commercial policy measures;
- INF9 for IP IM/EX used to verify the equivalence criteria or that the main transformed product has been processed with the goods placed under IP;
- INF5 for IP EX/IM used to verify that the quantity of non-Union goods imported correspond to the quantity of Union goods incorporated in the exported product and calculate the amount of customs duties which do not have to be paid;
- INF2 for OP EX/IM used to verify if the main transformed goods were covered by the exported goods and calculate the customs debt when goods under OP are imported on the customs union territory.

The transitional period ended on 1 June 2020 and the INF system became operational. The INF system no longer uses the terminology specific to paper forms INF. Since 1 June 2020, the INF system covers, with a single electronic form, all cases previously managed with different INF sheets: INF IP (inward processing) and INF OP (outward processing), each for IM/EX (import followed by export) and EX/IM (export followed by import).

Annex 71-05 (of the UCC Delegated Act) differentiates the “Standardised exchange of information (INF) between customs authorities is not yet required but the supervising customs office shall make available the relevant INF data elements in the electronic system relating to INF” as Section A, and the “Standardised exchange of information (INF) between customs authorities is required but the INF data elements are not yet available in the electronic system relating to INF” as section B.

Section B is about information request between customs authorities (only) to determine the amount of import duty after an IM/EX IPO. Article 181(1) states that an INF is not mandatory for IP IM/EX involving one Member State, however, when a customs authority asks for information on an IP IM/EX involving one MS, then the SCO has to provide the information using the INF system.

An example on a multi-MSs authorisation: an authorisation IPO IM/EX valid in member state NA for which the customs debt incurs in member state NB. The responsible customs office NB contacts the SCO in NA using an INF section B.

Inward processing

Inward processing means that non-Union goods are imported in order to be processed in the customs territory of the Union in one or more processing operations (manufacturing, repair). When imported, these goods are not subject for import duty, other taxes related to their import such as VAT or excises, and commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.

Outward processing

Outward processing is the processing of Union goods outside the customs territory of the Union and when they are coming back as processed products into the Union, they can be released for free circulation. The duties only have to be paid on the value added outside the customs territory of the Union. Under certain circumstances, mainly in the case of repair under guarantee, the reimport is free of duty.

1.2.1 ADVANTAGES OF THE SYSTEM

- No more paper-based controls
- Dealing with IPO, OPO IM/EX and EX/IM
- Harmonisation of the procedures used and of the data requirements, defined in the BPMs
- The use of a unique system and trader portal for economic operators and other persons

1.2.2 REFERENCES

1.2.2.1 Legal references

- UCC, Chapter 2, section 1, article 6: means for the exchange and storage of information and common data requirements
- UCC, Title III, chapter 1, section 2, article 86: special rules for calculating the amount of import duty
- DA, article 176: standardised exchange of information and obligations of the holder of an authorisation for the use of a processing procedure
- DA, article 181: standardised exchange of information
- IA, article 271: electronic system relating to standardised exchange of information
- DA annex 71-05: data elements for the fulfilment of processing an INF
- UCC, article 88: The delegation of power (a)

1.2.2.2 Context references

- Reference to the landing page of INF SP
 - https://ec.europa.eu/taxation_customs/inf-system-special-procedures_en
 - What kind of information can be found: Guidance documents, BPM, Q&A, references to the system
- References to the L4 BPMs
 - <https://circabc.europa.eu/w/browse/de2da847-321a-4573-97b7-b34382d892ee>

1.3 FOR WHO IS THIS GUIDE MEANT?

This document is intended for readers with various backgrounds and operational roles within the INF SP related system domain. They may be:

- EU national administrations;
- EU Officials;
- Customs officers within EU – as users of the INF SP system;
- EU Trade Community – as users of the EU CTP/INF STP system.

This section aims at listing the different stakeholders who represent the final users of the INF SP system.

The users of the Trader Portal (EU CTP, INF STP):

- The trader, also called the economic operator, which is the holder of the authorisation in this context;
- The representative, a person who can act on behalf of the trader. Referring to the Guidance for MSs and Trade (https://ec.europa.eu/taxation_customs/sites/taxation/files/docs/body/guidance_special_procedures_en.pdf) only the holder of the authorisation or his direct representative may place the goods, as explained in section “Rights and obligations”.

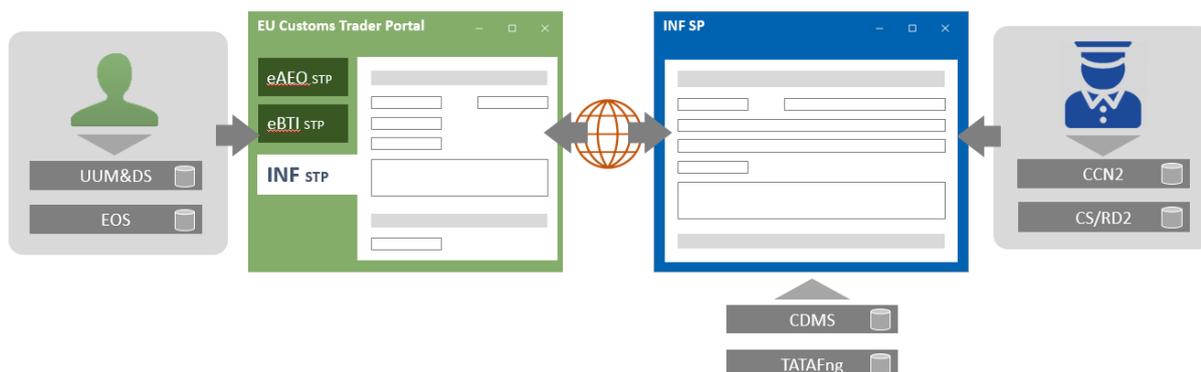
The users of the (central) INF SP system;

- The customs officer of the decision-taking customs authority (DTCA)
- The customs officer of one of the other customs offices mentioned in the IPO/OPO authorisations, other than the DTCA

1.4 WHAT IS THE SETUP OF THE SYSTEM?

The INF SP system is a central system, which means that the system is developed at Union level, and made available to all Member States. It means that there is a central system that has been made available and is to be accessible by traders and customs officers from a single point of entry.

The following graph illustrates the different components of the system:



- The economic operator (user on the left side) needs to have a valid EORI number, managed in the EOS system. His credentials and roles are defined in UUM&DS;
- The economic operator will access via UUM&DS the EU CTP, which is used as a unique entry point for several other systems and its purpose to be include access to other systems in the near future;
- The INF STP, which is a specific module or function defined under the EU CTP. The INF STP must always be accessed using the EU CTP;
- The customs officer's (user on the right side) user is defined in CCN2, and his office role is defined in CS/RD2;
- The customs officer accesses the INF SP user interface through CCN2 credentials;
- The central INF SP system interacts with information stored in the Customs Decisions system and the TATAFng

There are no national components.

The strategy of the INF SP system is to use a central approach, where the MSs use only the EU application. Information that derives from the Customs Decisions system, in case the MS has chosen for a national approach and stores his authorisations in their own national system, or hybrid approach where a combined national and EU authorisations are used, will not be interlinked automatically between both systems. The same is applicable for the national import and export systems where the declarations are kept. A system-to-system approach to connect these systems is not foreseen in the first phase of the project, as defined in the Vision Document.

1.5 PROJECT HIGHLIGHTS

The high-level and business requirements were developed and published as BPM Level 2 and Level 3, mid-2016.

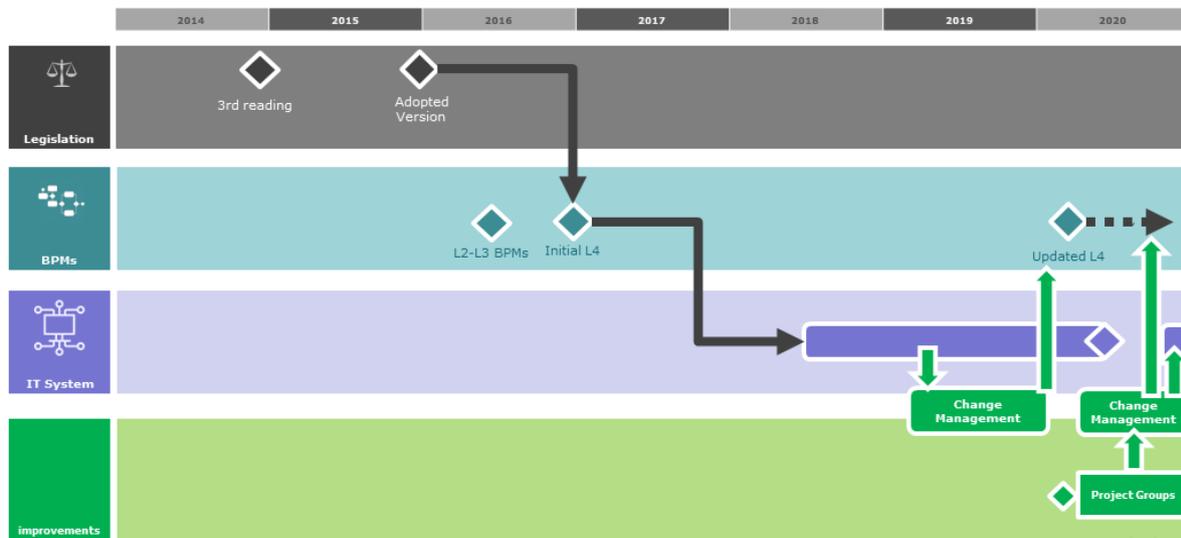
Based on the adopted version of the Implementing and Delegated Acts in December 2015, the initial functional Requirements were created and published by end of 2016 as BPM Level 4.

The development of the system for the pilot phase was based on these initial Functional Requirements.

A pilot phase was introduced for 7 MSs and a number of Traders to use the system as a pre-production phase, all other MSs will join on the go live date.

During this pilot phase, recommendations and corrections from the pilot members were translated into updated technical requirements, as well as functional requirements. This has led to change requests and updated BPM Level 4 diagrams, and updates to the system for the final production date.

The go live is planned for June 2020, ending the transitional period.



Further on, a Business Project Group has been setup with a number of Member States (mainly the ones that participated in the pilot project) and members of the Trade Contact Group. The purpose of this group is to develop the communication materials and improve the system with recommendations and discuss on a tactical level the further development of the process. This will also have to lead to the elaboration and realization of the second phase of the system, as described in the Vision document.

1.6 SCOPE

The INF SP system is aimed to handle special procedures in a unique way using the same electronic information system.

The following is included following an INF request from the Trader, known as Section A:

- inward processing IM/EX which involves more than one Member State;
- inward processing EX/IM which involves one or more than one Member State;
- outward processing EX/IM which involves one or more than one Member State;
- outward processing IM/EX which involves more than one Member State.

A specific function in the INF SP system allows the communication between customs officers (without an INF request been entered by the Trader), known as Section B:

- inward processing IM/EX which involves only one Member State.

As referred to in the setup of the system, the INF is related to the Customs Decisions or authorisation, and can be of national level too.

The main INF SP business processes are:

- Request INF to monitor special procedures
- Create INF to monitor special procedure;
- Request INF to determine duties or commercial policy measures;
- Process INF;
- Amend INF;
- Annul INF;

- Provide INF Information to the Holder of Authorisation;
- Consult INF.

2 HOW TO ACCESS THE SYSTEM ?

2.1 THE EU CTP AND INF STP

What are the requirements for an economic operator to use the system?

The first prerequisite for an economic operator to be able to use the INF system, is to possess a valid EORI number. In order to obtain an EORI number, the economic operator will need to contact the competent authority for registering the EORI in the country where the main customs activities will take place, such as the authorisation of the inward and/or outward processing procedures.

The economic operator must be identified by the UUM&DS system, which is a federated user management system at trans-European level. The identification of users and their relationship to economic operators in UUM&DS is under the responsibility of the Member States using their national economic operator user management system. Economic operators can access the INF STP as a module in the EU CTP via the internet.

Economic operators or their representatives can only insert, query, consult or modify the information related to their respective INF requests, and provide additional information where requested.

2.1.1 WHAT KIND OF ACCESSES ARE AVAILABLE FOR ECONOMIC OPERATORS?

The economic operator can either access and enter the information in the system him –or herself, or delegate the task to carry out the customs formalities to somebody else.

The system allows the following representation:

- The EO can delegate to a customs representative and in this case the EO is still responsible for the actions performed by the Customs Representative (delegated entity) on the name of the EO;
- Delegation to employees is always a “mandate”. The EO or the CR remain responsible for the actions of their employees.

Refer to the delegations to carry out customs formalities on the <https://ec.europa.eu> website under AEO for more information about delegations.

2.1.2 WHAT ARE THE DIFFERENT ROLES DEFINED?

- Consultation role
 - Read-only access to information related to the trader
- Administrative role
 - Used to prepare and manage drafts,
 - upload and delete attachments to drafts,
 - print details and
 - manage e-mail alerts
- Submission role
 - Same as administrative role and
 - Can submit the INF requests and perform actions related to the requests

2.1.3 HOW GAIN ACCESS TO THE SYSTEM AS AN ECONOMIC OPERATOR?

In case you (as Economic operator) needs to have access to the system, you should first contact your national customs authorities, that can give you the credentials to access the EU CTP using the UUM&DS system.

2.2 THE CENTRAL INF SP SYSTEM

The customs officers, accessing the INF SP system, must be identified by the CCN2 infrastructure. CCN2 users are linked to a specific Member State. The identification of users and the assignment of their user roles are under the responsibility of corresponding Member State using the CCN2 tools. Customs officers will access the INF SP application user interface via CCN2.

Access control to the INF functionalities is further authorised based on their user roles. User roles are defined based on the organisation services and authorise access to the functionalities required for the execution of the specific tasks. A user role provides authorisation for all information owned by the customs officer's Member State.

2.2.1 WHAT ARE THE DIFFERENT ROLES DEFINED?

- Create
- Modify
- Cancel
- Manage INF's

2.2.2 HOW TO MANAGE THE ACCESS RIGHTS FOR THE USE BY A CUSTOMS OFFICER?

This will need to be done via CCN2: <https://customs.ec.europa.eu/taxud/uums/admin-ext/>

2.3 RECOMMENDED BROWSERS

A variety of internet browsers exist on the market, and with this diversity, it is not always possible to develop the system in such a way it is behaving in an optimal way for every browser used, due to the fact that information not only has to be displayed on screen, but also requires input and interaction with the end-user.

The web browsers that are supported by the Commission, and thus recommended for use with the INF system, be it to access the trader portal or central INF SP interface are:

- Google Chrome, as from version 80.0 onwards
- Microsoft Edge, version 44 and above
- Mozilla Firefox, version 73.0 and above

Browsers that are based on older technology, such as Microsoft Internet Explorer, may display part of the information correctly, but will not always process and show the result of the processed information in a correct way, and are therefore no longer supported.

2.4 PRE-REQUISITES FOR AN INF

Before starting to insert INF's, it's good to have an understanding about the related information systems, the related information that is used in the INF. The INF is strongly related to the following elements:

- Information about the economic operator
- The authorisation for which the special procedure is applicable
- In case the goods or raw materials are imported for processing under special procedure, or the processed products are re-entered under the special procedure, the information that is made available in the customs declaration

3 GUIDE FOR THE ECONOMIC OPERATOR

For the simplicity in the guide, the economic operator or its delegate, employee, representative, will be mentioned as the “economic operator” throughout this guide.

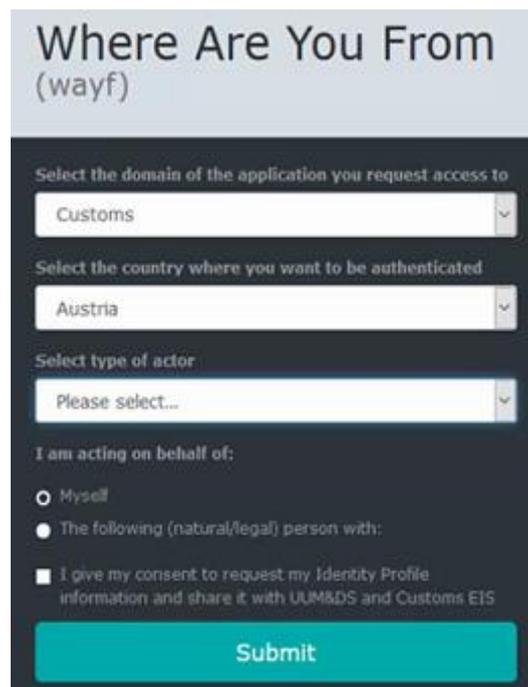
3.1 LOGGING INTO THE SYSTEM

As mentioned in chapter 2.1, the economic operator must have a valid EORI number to enter the EU CTP system. The portal system can be accessed through the internet with the following link:

<https://customs.ec.europa.eu/gtp/>

It’s best to start the link from the home page of the EU CTP from the Europa website, as the link might change in the near future (the application is called EU CTP, while it was previously called GTP, generic trader portal)

As you will be authenticated via UUM&DS, the first page you will receive is the “Where are you from” (*wayf*) page.



Select “Customs” as the domain, and the country where you want to be authenticated. As type of actor, select whether you enter the system as an economic operator, or when you have been delegated by the economic operator.

The different options are:

- Type of actor = Economic Operator; Acting on behalf of myself;
- First level Delegation:
 - Type of actor = Employee; Acting on behalf of the following natural/legal person with Economic Operator (Directly)

- Type of actor = Employee; Acting on behalf of the following natural/legal person with Customs representative (Directly)

The trader will login through the EU CTP. From the left menu, the different STPs can be accessed such as the INF STP. Notifications from all back-office applications are shown for all the different STPs.

The screenshot shows the 'My INFs' dashboard in the European Commission system. It features a table with the following columns: Authorization / Declaration Number, Authorization Type, Creation Date, HVA EORI, HVA Name, INF Number, Status, and Processing Date. The table contains five rows of data, all with a status of 'Available' or 'Not processed yet'.

Authorization / Declaration Number	Authorization Type	Creation Date	HVA EORI	HVA Name	INF Number	Status	Processing Date
FRPQV2F-FR:2251-2017-XYZW42	IP IM/EX	03/01/2020	FR05142012251	HVAName	IP IM/EX00FRPQV2F-FR:2251-2017-XYZW42	Available	12/02/2020
FRPQV2F-FR:2251-2017-XYZW42	IP IM/EX	03/01/2020	FR05142012251	HVAName	IP IM/EX00FRPQV2F-FR:2251-2017-XYZW42	Available	Not processed yet
FRPQV2F-FR:2251-2017-XYZW42	IP IM/EX	03/01/2020	FR05142012251	HVAName	IP IM/EX00FRPQV2F-FR:2251-2017-XYZW42	Available	Not processed yet
FRPQV2F-FR:2251-2017-XYZW42	IP IM/EX	03/01/2020	FR05142012251	HVAName	IP IM/EX00FRPQV2F-FR:2251-2017-XYZW42	Available	Not processed yet
FRPQV2F-FR:2251-2017-XYZW42	IP IM/EX	03/01/2020	FR05142012251	HVAName	IP IM/EX00FRPQV2F-FR:2251-2017-XYZW42	Available	Not processed yet

The INF STP opens within the EU CTP from which INF requests can be launched, consulted, ...

3.2 CREATE AN INF REQUEST

In the context of the INF cases specified in chapter 1.6, the economic operator can insert a request for an INF, where information will need to be provided, and the INF can be further processed by the Supervising Customs Office.

The screenshot shows the 'INF Creation Request' form. It includes a language dropdown set to 'English' and buttons for 'Submit', 'Download as Template', 'Save as Draft', and 'Upload File Template'. The form is divided into two main sections: 'Holder Address' and 'Representative Address'. The 'Holder Address' section includes fields for Name, Street And Number, Country (France), and Postcode (10). The 'Representative Address' section includes fields for Name, Street And Number, Country (Greece), and Postcode (eg: AB 88554). There are also fields for 'Authorisation / Declaration Number', 'Supervising Customs Office', 'Holder Identification (EORI)', and 'Representative Identification (EORI)'.

3.2.1 ENTERING GENERAL INFORMATION

With the authorisation reference provided, the following information is available from the customs decision:

- it refers to the decision-taking customs authority where the authorisation was granted;
- the authorisation contains the references to the holder of the authorisation, and the representative

When the authorisation reference number has been entered in the form, the information above can be retrieved automatically from the authorisation, when it is possible for the system to connect to the system for customs decisions.

3.2.2 ENTERING SPECIFIC INFORMATION FOR GOODS AND PRODUCTS

Depending on the different cases for processing (inward or outward) goods are to be filled in, and finally the processed products. In case of IP EX/IM and OP IM/EX, first the processed products are exported or imported, while later the goods entered for inward/outward processing are presented, as opposed to the IP IM/EX and OP EX/IM. This information is to be entered in the goods and processed products form..

If a customs debt is incurred the amount of import duty shall be calculated in accordance with Article 96(3) of the Code

Prior Exportation Indication

Goods Covered by the INF

Goods Covered by the INF Goods Quantities Upload csv File Download Template + Add					
	Use Equivalent Goods	CN Code Type of Goods	Quantity of Goods	Value of Goods	ACTIONS
✓	✓	40029100	10 KGM	10 EUR	Edit Delete

Processed Products Covered by the INF

Processed Products Covered by the INF Upload csv File Download Template + Add					
	CN Code Type of Goods	Description of Processed Products	Quantity of Processed Products	Value of Processed Products	ACTIONS
✓	40028000	Description 400...	10 KGM	10 EUR	Edit Delete

[Submit](#) [Download as Template](#) [Save as Draft](#) [Upload File Template](#)

3.2.3 PARTICULARS TO BE PROVIDED

Following the creation of an INF request, the customs office will open the request and will ask for particulars if necessary (when the information provided in the INF request is not sufficient to proceed). Whenever such particulars are requested by the customs office, an additional task will appear in the EU CTP, with the notification to provide particulars for this request. By opening the task, the activity can continue in a bilateral way (the customs office will receive a task when completed, etc...).

3.3 SPECIFIC INFORMATION PER TYPE OF INF

For the specific INF's: IP (IM/EX), IP (EX/IM), OP (EX/IM) and OP (IM/EX), there will be rules and conditions for which specific information or fields will be mandatory or optional. This section details the information needed per each type of situation.

3.4 SUCCESSFUL REGISTRATION

When your INF request has been successfully registered, you will receive a notification and the submission reference number.

European Commission > DG TAXUD > EU Customs Trader Portal > Notification

- Dashboard
- Search for Submission
- Draft
- Attachment
- INF
- Request for Provision of INF Information
- Insert INF Request
- Mock STP 1
- Mock STP 3

Submission Reference Number 20AT00000000021 Issued

Notification | Additional Information

Print

Reference Number	20AT00000000021
Status	Read
Notification Title	Submission Reference Number 20AT00000000021 Issued
Date of Reception	03/04/2020 18:37
Due Date	
Notification Message	A Submission Reference Number has been issued for your request. This Submission Reference Number will be the unique identifier for this application until the generation of the INF Number. This does not constitute approval of the request. You can view the details by clicking on the 'Additional Information' tab.

When the INF is created by the supervising Customs Office, the economic operator receives the INF number. This particular INF number will have to be provided in all subsequent customs declarations as additional document (code C710).

What happens in case the customs declaration does not include a reference to the INF although the INF has been requested and created. The customs declaration that will have to contain the reference to the INF, can be complemented later when the INF number is known.

The economic operator might also want to know whether the INF can be requested and created retrospectively and if so, what actions he/she should take in the contact of the customs declaration(s) already lodged if any, and if the answer is no, the economic operator surely wants to know what happens then (is the customs declaration invalidated or do they remain valid but the duty advantage is denied or possibly nothing happens? Recapitulative INF's were used in the past, is this still an option (e.g. combining several INF's into one INF at a later stage, for example combining several INF OP EX/IM's after the exit of the goods into one recapitulative INF OP EX/IM which could be used when releasing the processed product into free circulation within the EU).

For a detailed explanation on the fields used in the system, please refer to the online help guide available in the system, or [on the INF SP webpage](#), under "Relevant Background Information".

4 GUIDE FOR THE CUSTOMS OFFICER

4.1 CONFIGURING ACCOUNTS

Before starting to use INF SP as a customs officer, your account will need to be prepared to access and use the application. Your account must be configured by your national administration on the level of CCN2 and CS/RD2.

On CCN2 level, the following roles can be assigned, based on the access rights on the management of INFs:

The role starts with CCN2.Role.INF.

Role	Description
Consultation	With this role, all data or some elements of the data can be accessed in read-only mode, but no edit actions can be taken
INFRequestA	The user can create an INF request type A
INFRequestB	The user can create an INF request type B between different offices for the calculation of duties
INF	This role was intended to insert INFs based on existing paper forms from traders, besides the creation of INFs coming from a request
Process	The user can amend and process the different INFs

On CS/RD2, the following roles can be assigned, based on the type of customs office role in the process of the INFs:

Role	Description
DIS	The customs office of discharge
EXP	The customs office of export
EXT	The customs office of exit
PLA	The customs office of placement
RFC	The customs office of release for free circulation
SCO	The supervising customs office

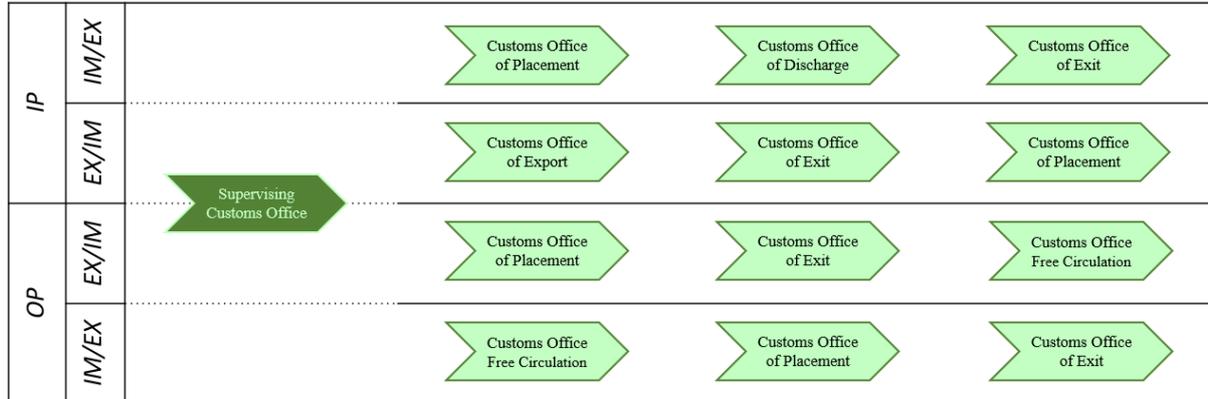
The customs office roles do not have any hierarchical structure. Please pay attention that the roles EXT and EXP are the same as in the Export Control System (ECS), so any changes made in the office's roles EXT and EXP for INF SP will also have an impact on ECS.

In order to use the INF SP system from the customs administrations, this is a standalone application that can be accessed at the following URL:

<https://u2s.prod.ccn2.taxud/inf-ui/loginMS.jsp>

4.2 OVERVIEW

The management of the INF in the different customs offices can be summarized for the types of INFs as follow:



The following table describes the role of the different offices in the INF system:

	<p>The Supervising Customs Office (SCO) is the customs office indicated in the authorisation and entitle to supervise a special procedure. This office could be in practice the customs office indicated in the authorisation as the customs office who authorised the decision (the customs office who granted the authorisation). This office will be reflected in the INF as the supervising customs office. The SCO will be responsible at first instance to</p> <ul style="list-style-type: none"> • Handle the INF request and complete its validation • Verify the amendment of the INF criteria, although this can be done by any of the customs offices roles, depending on the criteria • Annul the INF <p>The SCO is indicated in the authorisation as data element 4/13 according to the UCC DA Annex A.</p>
	<p>The Customs Office of Placement (COoP) is empowered to release the goods for a special procedure.</p> <p>The COoP is indicated in the authorisation as data element 4/10 according to the UCC DA Annex A.</p>
	<p>In case of IP IM/EX, the Customs Office of Discharge (COoD) is empowered to release the goods for subsequent customs procedure or receive the re-export declaration/notification. The Customs Office verifies if there are goods in unaltered stage and/or intermediate products in the customs declaration and identifies if quantities for goods items and processed products have been reached.</p> <p>The COoD is indicated in the authorisation as data element 4/11 according to the UCC DA Annex A.</p>
	<p>The Customs Office of Exit (COoE) is where the goods will leave the EU, and where the exit results are recorded.</p>

Holder Identification (EORI) 17
 eg.: ABC0000000000

Holder Address (EORI)

Name 70
 eg.: John Derek

Street And Number 70
 eg.: Kings Street 886st

Country *
 eg.: Greece ▼

Postcode 9
 eg.: 85495

City 35
 eg.: Luxemburg

The information of the holder and representative are retrieved by the system, once the EORI is filled in. The system will pre-fill in the holder's information, upon insertion of the authorisation number if the authorisation can be retrieved from the Customs Decisions System (CDS). In cases where the authorisation number cannot be found from CDS, the EORI information must be filled in manually. In case the authorisation is done through the customs declaration, the EORI information must also be added manually (as this information cannot be retrieved from the national systems).

General Remarks

fill in general remarks description 512

Prior Exportation Indication

Goods Covered by the INF

Goods Covered by the INF 0

Use Equivalent Goods	Commodity Code	Quantity of Goods
No records found		

Processed Products Covered by the INF

Processed Products Covered by the INF 0

Commodity Code	Description of Processed Products	Quantity of Processed P
No records found		

Further the Customs Officer needs to add the goods and processed products covered by the INF request as well as their quantities and values.

The bulk upload templates are available to upload multiple items in an external file and import them in the INF SP application. These Excel templates can be accessed via the system and contain on the first sheet an explanatory text on how to fill in the mass upload sheets: how to fill in the form, how to import and export the data to a CSV file. These template contains the following fields to be provided for each specific item:

- The Commodity Code, up to 14 digits;
- A description of the goods;
- The quantity of the goods and related measure unit;
- The value (amount and currency) of the goods;

and optionally:

- Particulars for the application of commercial policy measures;
- Equivalent goods.

Once the information is completed, the file needs to be converted (export function) to a comma-separated value file, so it can be uploaded into the system.

4.4 ACCEPT THE INF REQUEST AND CREATE THE INF

When the INF request is received, the request contains a specific task to accept the creation of an INF. The customs officer can proceed and create the INF by selecting “Yes” from the selection at the bottom of the request form. Before taking the decision on creating the INF, the customs officer can view the content of the INF request by clicking on the tab “INF Data”. A relevant notification about acceptance of the INF Request by the Supervising Customs Office will be sent via system to the holder of the authorisation.

Selecting “No” causes the INF request to be rejected. The holder of the authorisation receives relevant notification via INF system about rejection of the INF request by the Supervising Customs Office.

The screenshot shows a web interface for 'INF Request Section A' with the ID '19AT000000000098'. A green 'Accepted' button is visible. Below the header is a tabbed interface with 'INF Data', 'Status Data', 'Notifications', and 'Tasks' tabs. The 'Tasks' tab is active, displaying the text 'Please take a decision' and 'A valid INF Request has been Accepted. Proceed with INF Creation?'. At the bottom right, there is a radio button selection for 'Create INF?' with 'Yes' selected and 'No' unselected.

Before validating the INF Request A for IP EX/IM or OP IM/EX, the Customs Officer has to check that the Economic Operator has included information about the equivalent goods into the request. When viewing the information, a tick “√” is shown in front of a row which includes equivalent goods and a cross “x” is shown in front of a row which does not include equivalent goods.

If equivalent goods are included in the INF, then in the subsequent steps of processing the INF some data fields will be filled in automatically. If the information about equivalent goods is missing from the INF, it is possible for the Supervising Customs Office to amend the INF at a later stage by the Amend-process.

Goods Covered by the INF ²				
Use Equivalent Goods	Commodity Code	Quantity of Goods	Value of Goods	Actions
✘	1701991000	1000 Kilogram	2000 EUR	
✔	01012100	12 Number of items	120000 EUR	

4.5 IP IM/EX

IP IM/EX is a customs procedure where non-union goods are placed under the inward processing procedure, then processed and later the inward processing procedure is discharged by re-exporting the goods in unaltered stage, intermediate products or processed products. Inward processing can be discharged also by placing the goods in unaltered stage, intermediate products or processed products under a subsequent customs procedure (this particular option is not yet implemented).

In case of inward processing IM/EX which involves more than one Member State, an INF IP IM/EX is needed. After the creation of the INF at the Supervising Customs Office, the processing of the INF in the INF system goes as shown here:



- Each of the actions to be taken by a specific Customs Office is available in the top right corner of the screen. The following actions are available in the IP IM/EX process



4.5.1 PROCESS THE INF AT PLACEMENT

When the customs declaration for placing goods under inward processing procedure (requested customs procedure code 51) refers to an INF with the additional document code C710 accompanied with the INF number, the customs officer logs into the INF SP system and does a search using “Search for INF” section on left menu in order to find the INF matching the declared INF number.

Authorisation / Declaration Number	Authorisation Type	Creation Date	HoA EDRI	HoA Name	INF Number	Status	Processing Date
ESIP0001	IP EX/IM	16/11/2018	ES001	IMF	IP EX/IM001ESIP0001	Available	Jeszcze nie przetworzono!
ESIP0001	IP EX/IM	19/11/2018	ES001	IMF	IP EX/IM002ESIP0001	Available	Jeszcze nie przetworzono!
HRIP0HR011002-2019-PUB6112	IP EX/IM	08/01/2019	HR03925646045	IVANČICA d. d.	IP EX/IM001HRIP0HR011002-2019-PUB6112	Available	Jeszcze nie przetworzono!
DKOPO170984304	OP EX/IM	15/01/2019	DK37416619	No Mains Label	OP EX/IM001DKOPO170984304	Available	Jeszcze nie przetworzono!
DKOPO70936746	OP EX/IM	17/01/2019	DK86028328	MILTEX	OP EX/IM001DKOPO70936746	Available	Jeszcze nie przetworzono!

If the status of the INF is “Available”, then the customs officer may continue with the placement process in the INF system by clicking the action button “Place goods”.

INF - IP/IM/EX FR1POV1F-FR12251-2017-XYZW42 Available
Process INF at the Customs Office of Placement

Placing goods under IP/IM/EX: Register non union Goods

Particulars of the Customs Declaration

MRN*
please register an Movement Reference Number

Declaration Type*
please register a Declaration Type

Requested Procedure Code*
please register a Requested Procedure Code

Previous Procedure Code*
please register a Previous Procedure Code

Non Union Item Goods Placed Under IP Add +

Customs Declaration Reference Number	Commodity Code	Description Of Goods	Quantity of Goods	Value of Goods	Actions
No records found					

Customs Declaration Of Placement IP Acceptance Date*
dd/mm/yyyy

Last Date For Discharge*
dd/mm/yyyy

The following particulars from the customs declaration shall be added:

- MRN
- Declaration type
- Requested Procedure Code
- Previous Procedure Code

The following information shall also be added:

- The non-union goods which are placed under the inward processing procedure, commodity code, description of the goods, quantity and value of the goods. The MRN inserted above will be automatically transferred to this field too.
- Select the actual placement date when the goods were placed under the procedure and the last date for discharging the procedure. The actual date of placing the goods under the procedure may be the current date or any date in the past.

4.5.2 PROCESS THE INF AT DISCHARGE

When the customs declaration for re-export of goods placed under inward processing procedure refers to an INF with the additional document code C710 accompanied with the INF number, the customs officer of Customs Office of Discharge logs into the INF SP system and does a search using “Search for INF” section on left menu in order to find the INF matching the declared INF number.

Authorisation / Declaration Number	Authorisation Type	Creation Date	HoA EORI	HoA Name	INF Number	Status	Processing Date
ESIP0001	IP EX/IM	16/11/2018	ES001	IMF	IP EX/IM001ESIP0001	Available	Jeszcze nie przetworzono!
ESIP0001	IP EX/IM	19/11/2018	ES001	IMF	IP EX/IM002ESIP0001	Available	Jeszcze nie przetworzono!
HRIPCHR011002-2019-PUB6112	IP EX/IM	08/01/2019	HR53925646045	IVANČICA s. d.	IP EX/IM001HRIPCHR011002-2019-PUB6112	Available	Jeszcze nie przetworzono!
DKOPO170984304	OP EX/IM	15/01/2019	DK37416819	No Mans Label	OP EX/IM001DKOPO170984304	Available	Jeszcze nie przetworzono!
DKOPO70936746	OP EX/IM	17/01/2019	DK86028328	MILTEX	OP EX/IM001DKOPO70936746	Available	Jeszcze nie przetworzono!

If the status of the INF is “Available”, then the customs officer may continue with the discharge process in the INF system. The customs officer of the Customs Office of Discharge should select the “Discharge” action button in order to be re-directed to the following page in order to proceed with the following tasks.

INF - IP IM/EX FRIPOV1F-FR12251-2017-XYZW42 Available
 Discharge Products under IP IM/EX

Process INF at the Customs office of Discharge
 Discharge Products under IP IM/EX

Declaration Of Discharge Acceptance Date *

dd/mm/yyyy

Enter the actual date of discharge. When the deadline of discharge from the previous step has passed, then the customs officer is re-directed to the page where he/she decides whether to proceed with the discharge despite the expiration of the deadline. An additional field for justification will be added in a next release.

INF - IP IM/EX FRIPOV1F-FR12251-2017-XYZW42 Available
 Discharge Products under IP IM/EX

Process INF at the Customs office of Discharge: Deadline of discharge of products has Expired.
 Discharge Products under IP IM/EX

Declaration Of Discharge Acceptance Date *

09/03/2020

Proceed with INF Processing? * Yes No

A positive decision allows to proceed with the Discharge process in the INF system.

The next action is the actual provisioning of specific particulars:

INF - IP IM/EX FRIPOV1F-FR12251-2017-XYZW42 Available Cancel Proceed
 Discharge Products under IP IM/EX

Process INF at the Customs office of Discharge
 Discharge Products under IP IM/EX

Declaration Of Discharge Acceptance Date
 26/02/2020

Customs Declaration Reference Number *

Processed Products Expected To Be Obtained Under IP Add

Customs Declaration Reference Number	Commodity Code	Description of Products	Quantity of Products	Value of Products	Actions
No records found					

Process INF at the Customs office of Discharge
 Discharge Products under IP IM/EX

Goods in Unaltered Stage Indication

Intermediate Products Indication

Cancel Proceed

- The customs declaration reference number (MRN)
- The actual processed products that are obtained under the IP (commodity code, description of products, quantity of products and measurement unit, value of products and currency)
- An optional select box for filling in the Goods in unaltered stage, and/or intermediate products. When one of these options are chosen, additional information shall be inserted into the INF system accordingly.

Note

After processing the INF in Discharge, the INF can be further processed in Exit. There may be cases where the INF will not be processed further at Exit.

4.5.3 PROCESS THE INF AT EXIT

The customs officer of the Customs Office of Exit on the basis of the information of the INF number in the customs declaration logs into the INF SP system and does a search in order to find the INF matching the indicated INF number. If the status of the INF is “Available”, then the customs officer may continue with Exit process in the INF system. He should select the “Exit” action button in order to proceed the registration of an exit result. He is re-directed to the following page where he may register an exit result for the specific MRN from a step indicated in point 4.5.2.

The screenshot shows a web interface for processing an INF. At the top, it displays the INF number 'INF - IP IM/EX FRIPOV1F-FR12251-2017-XYZW42' and its status 'Available'. Below this, the instruction 'Process INF at the Customs office of Exit' is shown. The main heading is 'Please Register the Exit Result'. The form contains several fields: 'MRN*' (a text input field), 'Control Result Code*' (a dropdown menu with the placeholder 'please select a control result code'), 'Exit Date*' (a date picker with the format 'dd/mm/yyyy'), 'Exit Stopped Date' (a date picker with the format 'dd/mm/yyyy'), and 'State Of Seals' (a dropdown menu with the placeholder 'please select State Of Seals').

The following information is to be provided in case the exit procedure is chosen:

- The MRN, which is a drop down field containing MRN's from previous discharge operations
- A control result code
- In case of a satisfactory result, the exit date
- In case of a non-satisfactory result, the exit stopped date
- Optionally the state of the seals

4.6 IP EX/IM

IP EX/IM is a customs procedure where the processed products produced from union goods, which were used as equivalent goods, are first placed under the prior export procedure and later the non-union goods, instead of which the union goods were used as equivalent goods, shall be declared for the inward processing procedure.

In case of inward processing EX/IM an INF IP EX/IM is always needed. After the creation of the INF at the Supervising Customs Office, the processing of the INF in the INF system goes as shown here:



Each of the actions to be taken by a specific Customs Office is available in the top right corner of the screen. The following actions are available in the IP EX/IM process:



4.6.1 PROCESS THE INF AT EXPORT

When the customs declaration concerning obtained processed products under inward processing procedure (requested customs procedure code 11) refers to an INF IP EX/IM with the additional document code C710 accompanied with the INF number, the customs officer logs into the INF SP system and does a search using “Search for INF” section on left menu in order to find the INF matching the declared INF number. If the status of the INF is “Available”, then the customs officer of the COoExp may continue with the process in the INF system.

INF - IP EX/IM FIIPOTestilupazsisjalEXIM Available

Process INF at the Customs office of export

Processed Products Subject To Prior Exportation 0

MRN: ex. 9876AB8890123 + Add

Customs Declaration Reference Number	Commodity Code	Description of Products	Quantity of Products	Value of Products	Actions
No records found					

Export Declaration Under IP EX/IM was accepted*

dd/mm/yyyy

Item Goods Which Can Be Placed Under IP 0 + Add

Equivalent Goods Indication	Commodity Code	Description Of Goods	Quantity of Goods	Value of Goods	Actions
No records found					

Last date of placement of non-Union goods which are replaced by equivalent goods under inward processing*

dd/mm/yyyy

The following particulars from the customs declaration shall be added:

- The actual processed products obtained under the IP that are subject of prior exportation (commodity code, description of products, quantity of products and measurement unit, value of products and currency)
- Date of acceptance of the customs declaration under IP EX/IM
- The customs declaration reference number (MRN)
- Information about the non-Union goods which may be placed under the inward processing procedure IP EX/IM shall also be added:

- The commodity code of equivalent goods
- Commercial quality and technical characteristics of equivalent goods,
- Identification of goods,
- Indication whether non-Union goods are subject to antidumping, countervailing, safeguard duty or any an additional duty resulting from a suspension of concessions,
- Commodity code of the non-Union goods which may be placed under the inward processing procedure IP EX/IM on the basis of the customs declaration with indicated MRN, their description, quantity with measurement unit, their value with currency
- Last date of placement of non-Union goods which are replaced by equivalent goods under inward processing.

Equivalent goods and goods

The IP EX/IM process is handling the exit of products processed in the Union by using Union goods in the production as equivalent goods, and while the import of non-Union goods will be handled at a later stage. Under IP IM/EX the non-Union goods are placed for inward processing, but there are cases when a manufacturer is waiting for the non-Union goods to be processed. For logistic and economic reasons, Union goods whether or not partially can be used as equivalent goods instead of non-Union goods to continue the processing of the products at the factory and later on rebalance these Union goods which were used as equivalent goods by placing under the procedure similar quantity of non-Union goods.

4.6.2 PROCESS THE INF AT EXIT

The customs officer of the Customs Office of Exit on the basis of the information of the INF number in the customs declaration logs into the INF SP system and does a search in order to find the INF matching the indicated INF number. If the status of the INF is “Available”, then the customs officer may continue with Exit process in the INF system. He should select the “Exit” action button in order to proceed the registration of an exit result. He is re-directed to the following page where he may register an exit result for the specific MRN from a step indicated in point 4.6.1.

INF - IP EX/IM PLIPO36800010004
Process INF at the Customs office of Exit

Please Register the Exit Result

MRN*
20PL361010E9173550

Control Result Code*
Satisfactory

Exit Date*
20/05/2020

Exit Stopped Date
dd/mm/yyyy

State Of Seals
please select State Of Seals

The following information is to be provided in case the exit procedure is chosen:

- The MRN, which is a drop down field containing MRN’s from previous export operations
- A control result code
- In case of a satisfactory result, the exit date
- In case of a non-satisfactory result, the exit stopped date

- Optionally the state of the seals

4.6.3 PROCESS THE INF AT PLACEMENT

When the customs declaration for placing goods (non-Union) under inward processing procedure (requested customs procedure code 5111) refers to an INF with the additional document code C710 accompanied with the INF number, the customs officer logs into the INF SP system and does a search using “Search for INF” section on left menu in order to find the INF matching the declared INF number. If the status of the INF is “Available”, then the customs officer may continue with the placement process in the INF system by clicking the action button “Place goods”.

The following particulars from the customs declaration shall be added:

- Date of placement of the customs declaration
- The customs declaration reference number (MRN)
- Declaration type
- Requested Procedure Code
- Previous Procedure Code

The following information about the non-Union goods which are placed under the inward processing procedure IP EX/IM shall also be added:

- The commodity code of equivalent goods
- Commercial quality and technical characteristics of equivalent goods,
- Identification of goods,

- Indication whether non-Union goods are subject to antidumping, countervailing, safeguard duty or any an additional duty resulting from a suspension of concessions,
- Commodity code of the non-Union goods which are placed under the inward processing procedure IP EX/IM on the basis of the customs declaration with indicated MRN, their description, quantity with measurement unit, their value with currency.

Non Union Item Goods Placed Under IP ✕

Equivalent Goods Equivalent Goods v

Combined Nomenclature* 5

Commercial Quality and Technical Characteristics of Equivalent Goods* 506

globe English v

Identification of Goods* v

Non-Union Goods are subject to Antidumping, countervailing, safeguard duty or any additional duty resulting from a suspension of concessions

Commodity Code* 5

Description of Goods* 503

globe English v

Quantity of Goods* 1000 Measurement Unit* v

Value of Goods* 5000 Currency* v

4.7 OP EX/IM

OP EX/IM is a customs procedure where the union goods are released under outward processing procedure to be processed in a third country outside the customs territory of the Union and the brought back and released into free circulation with total or partial release from import duty.

OP EX/IM covers both “normal” processing and repair, also with standard exchange system with replacement products. (note: in case of individuals having their products repaired, this is not considered for the INF system)

In case of outward processing EX/IM an INF OP EX/IM is always needed. After the creation of the INF at the Supervising Customs Office, the processing of the INF in the INF system goes as shown here:



Each of the actions to be taken by a specific Customs Office is available in the top right corner of the screen. The following actions are available in the OP EX/IM process:



4.7.1 PROCESS THE INF AT PLACEMENT

When the customs declaration for placing Union goods under outward processing procedure (requested customs procedure code 21) refers to an INF with the additional document code C710 accompanied with the INF number, the customs officer logs into the INF SP system and does a search using “Search for INF” section on left menu in order to find the INF matching the declared INF number. If the status of the INF is “Available”, then the customs officer may continue with the placement process in the INF system by clicking the action button “Place goods”.

INF - OP EX/IM DE0POV1F-DE12751-2017-XYZW42 Available
 Process INF at the Customs Office of Placement

Process INF at the Customs Office of Placement

Placing goods under OP EX/IM: Register Union Goods

Particulars of the Customs Declaration

MRN*

Declaration Type*

Requested Procedure Code*

Previous Procedure Code*

Union item Goods placed under OP 0		
Customs Declaration Reference Number	Commodity Code	Description Of Goods
No records found		

Process INF at the Customs Office of Placement

Placing goods under OP EX/IM: Register Union Goods

Last Date Of Re-Importation*

The following particulars from the customs declaration shall be added:

- The customs declaration reference number (MRN)
- Declaration type
- Requested Procedure Code
- Previous Procedure Code

The following information shall also be added:

- Details of the union goods which are to be placed under the outward processing procedure with their commodity code, description of the goods, quantity with measurement unit of the goods and the value with the currency of the goods
- The last date of re-importation of obtained processed products shall be selected

4.7.2 PROCESS THE INF AT EXIT

The customs officer of the Customs Office of Exit on the basis of the information of the INF number in the customs declaration logs into the INF SP system and does a search in order to find the INF matching the indicated INF number. If the status of the INF is “Available”, then the customs officer may continue with exit process in the INF system. He should select the “Exit” action button in order to proceed the registration of an exit result. He is re-directed to the following page where he may register an exit result for the specific MRN from a step indicated in point 4.7.1.

INF - OP EX/IM DEOPOV1F-DE12751-2017-XYZW42 Available
 Process INF at the Customs office of Exit

Please Register the Exit Result

MRN*

Control Result Code*

Exit Date*
 

Exit Stopped Date
 

State Of Seals

The following information is to be provided in case the exit procedure is chosen:

- The MRN, which is a drop down field containing MRN’s from previous placement operations
- A control result code
- In case of a satisfactory result, the exit date
- In case of a non-satisfactory result, the exit stopped date
- Optionally the state of the seals

4.7.3 PROCESS THE INF AT FREE CIRCULATION

When the customs declaration for re-importation of processed products obtained under outward processing procedure (requested customs procedure code 6121) refers to an INF with the additional document code C710 accompanied with the INF number, the customs officer of Customs Office of Free Circulation logs into the INF SP system and does a search using “Search for INF” section on left menu in order to find the INF matching the declared INF number. If the status of the INF is

“Available”, then the customs officer may continue with the Release process in the INF system. The customs officer should select the “Release” action button in order to be re-directed to the following page in order to proceed with the following tasks.

INF - OP EX/IM DEOPV1F-DE12751-2017-XYZW42 Available

Processed Products from Customs Declaration for Release for Free Circulation for INF

Please Register

Processed Products from Customs Declaration for Release for Free Circulation for INF

Date Of Re-Importation of Processed Products*

dd/mm/yyyy 

The customs officer enters the actual date of re-importation of the processed products

Deadline for Re-Importation of Processed Products has Expired

Register Decision to Proceed with INF Processing

Proceed? * Yes No

When the deadline of re-importation of processed products from the previous step has passed, then the customs officer is re-directed to the page where he/she decides whether to proceed with the release, despite the expiration of the deadline. A justification is to be provided in an upcoming release.

Please Register

Processed Products from Customs Declaration for Release for Free Circulation for INF

Date Of Re-Importation of Processed Products

Thu Mar 12 2020 00:00:00 GMT+0200 (Eastern European Standard Time)

Particulars of the Customs Declaration		
MRN*	<input type="text" value="please register an Movement Reference Number"/>	
Declaration Type*	<input type="text" value="please register a Declaration Type"/>	
Requested Procedure Code*	<input type="text" value="please register a Requested Procedure Code"/>	
Previous Procedure Code*	<input type="text" value="please register a Previous Procedure Code"/>	

Processed Products Which can be Re-Imported under OP 0		
Customs Declaration Reference Number	Commodity Code	Description of Products
No records found		

The next step is the registration of the products for release into free circulation.

The following particulars from the customs declaration shall be added:

- The customs declaration reference number (MRN)
- Declaration type
- Requested Procedure Code
- Previous Procedure Code
- The date of re-importation is mentioned in read-only according to what was chosen in the first step of the release procedure in the INF system.

Processed Products Which can be Re-Imported under OP ✕

Commodity Code*

Description of Products*
 512

English ▾

Quantity of Products* Measurement Unit*

Value of Products* Currency

The following information shall be added:

- Information about the processed products for re-importation: , commodity code, description of the products, quantity (and measurement unit) and value (and currency) of the processed products

4.8 OP IM/EX

OP IM/EX is a customs procedure where the processed products with non-union status produced outside the customs territory of the Union from equivalent goods are first released into free circulation in the customs territory of the Union. In course of the period for discharging the procedure the union goods, instead of which the equivalent goods were used, shall be placed under the outward processing procedure in order to be taken out from the customs territory of the Union. At the point of releasing the processed products into free circulation a guarantee may be required. The amount of the guarantee is determined as the difference of the import under the normal erga omnes -duty and import under the outward processing procedure.

OP IM/EX covers only cases where equivalent goods are used. OP IM/EX is not about prior importation of replacement products under standard exchange system.

In case of outward processing IM/EX which involves more than one Member State, an INF OP IM/EX is always needed. After the creation of the INF at the Supervising Customs Office, the processing of the INF in the INF system goes as shown here:



4.8.1 PROCESS THE INF AT FREE CIRCULATION

When the customs declaration concerning obtained processed products under outward processing procedure (requested customs procedure code 46, or until the national import systems are updated according to UCC, 48 B07,) refers to an INF with the additional document code C710 accompanied with the INF number, the customs officer logs into the INF SP system and does a search using “Search for INF” section on left menu in order to find the INF matching the declared INF number. If the status of the INF is “Available”, then the customs officer of the Customs Office of Free Circulation may continue with the process in the INF system by clicking the action button “Release”.

INF - OP IM/EX FIOP0001MNYtestiopimex Available Cancel Proceed

Processed Products from Customs Declaration for Release for Free Circulation for INF

Please Register

Processed Products from Customs Declaration for Release for Free Circulation for INF

Particulars of the Customs Declaration

MRN* 18

Declaration Type*

Requested Procedure Code*

Previous Procedure Code*

The following particulars from the customs declaration shall be added:

- The customs declaration reference number (MRN)
- Declaration type
- Requested Procedure Code
- Previous Procedure Code

Processed Products Subject to Prior Importation



Commodity Code*

please provide a commodity code

Description of Products*

please provide a description

512

English

Quantity of Products*

100,000.00

Measurement Unit*



Value of Products*

100,000.00

Currency

Euro



Cancel

Save

The following information shall be added:

- The actual processed products obtained under OP that are subject to prior-importation (commodity code, description of products, quantity of products and measurement unit, value of products and currency)

Last date of placement of Union goods which are replaced by equivalent goods under outward processing*

dd/mm/yyyy



- Last date of placement of union goods which were replaced by equivalent non-union goods in the production of the processed products, under the outward processing procedure.

Prior Importation

of processed products

Guarantee?

Amount

100,000.00

Currency



- In case a guarantee is required, the relevant checkbox shall be ticked and following information shall be provided:
 - o The guarantee reference number (GRN)
 - o Amount of the guarantee
 - o Currency

4.8.2 PROCESS THE INF AT PLACEMENT

When the customs declaration for placing union goods under outward processing procedure IM/EX (requested customs procedure code 2146 or until the national import systems are updated according to UCC, 2148) refers to an INF with the additional document code C710 accompanied with the INF number, the customs officer logs into the INF SP system and does a search using “Search for INF” section on left menu in order to find the INF matching the declared INF number. If the status of the INF is “Available”, then the customs officer may continue with the placement process in the INF system by clicking the action button “Place goods”.

INF - OP IM/EX FIOP001MNYtestiopimex Available
Process INF at the Customs Office of Placement

Place Goods

Placing goods under OP IM/EX: Register Union Goods

Date of Placement*

First the customs officer has to select the actual date of placement of the union goods under the procedure.

Process INF at the Customs Office of Placement

Placing goods under OP IM/EX: Register Union Goods

Particulars of the Customs Declaration	
MRN*	<input type="text" value="please register an Movement Reference Number"/> 18
Declaration Type*	<input type="text" value="please register a Declaration Type"/> 
Requested Procedure Code*	<input type="text" value="please register a Requested Procedure Code"/> 
Previous Procedure Code*	<input type="text" value="please register a Previous Procedure Code"/> 

The following particulars from the customs declaration shall be added:

- The customs declaration reference number (MRN)
- Declaration type
- Requested Procedure Code
- Previous Procedure Code

Union item Goods which must be placed under OP

Equivalent Goods Equivalent Goods ▼

Combined Nomenclature*

Select the option in case equivalent goods were used and corresponding details.

Commodity Code*

Description of Goods* 512

English ▼

Quantity of Goods* Measurement Unit*

Value of Goods* Currency*

Cancel Save

The following information shall also be added:

- The union goods which are to be placed under the outward processing procedure with their declaration reference number, commodity code, description of the goods, quantity and value of the goods.

4.8.3 PROCESS THE INF AT EXIT

The customs officer of the Customs Office of Exit on the basis of the information of the INF number in the customs declaration logs into the INF SP system and does a search in order to find the INF matching the indicated INF number. If the status of the INF is “Available”, then the customs officer may continue with exit process in the INF system. He should select the “Exit” action button in order to proceed the registration of an exit result. He is re-directed to the following page where he may register an exit result for the specific MRN from a step indicated in point 4.8.2

INF - OP IM/EX FIOPO001mnytest001 Available Cancel Proceed

Process INF at the Customs office of Exit

Please Register the Exit Result

MRN*

Control Result Code*

Exit Date* 

Exit Stopped Date 

State Of Seals

Cancel Proceed

The following information is to be provided in case the exit is chosen:

- The MRN, which is a drop down field containing the MRN's from the previous placement operations
- A control result code
- In case of a satisfactory result, the exit date
- In case of non-satisfactory result, the exit stopped date
- Optionally the state of seals

5 SPECIFIC CASES

5.1 THE USE OF CUSTOMS SEALS

Among others, the verification of the state of customs seals is a data element that has been defined in the BPM L4 as part of the exit result. In the exit result, the exit date and the exit result are to be entered, and an optional element is the state of the seal(s) because seals are basically related to the exportation rules and not to the INF.

Under specific circumstances, the customs at the point of departure can decide to put customs seals on products (of high value, of high fiscal interest (like goods with high duties or in great need of protection like works of art or sensitive materials): at the exit point from the EU, these seals will be physically checked. The result of this verification will be entered into the system.

If everything is consistent, the exportation occurs, and the INF is validated.

If not, the exportation is cancelled, and no INF will be issued.

In case there are customs seals in the export procedure, like in IP when the customs office of discharge (and exportation) may put some customs seals on the processed goods because these goods could be stolen during the transport to the point of exit, the state of seals will be entered into the system. If the seals are broken, the customs will check the reason and if this reason is allowed (road accident for instance) may restore the seals and let the re-exportation occur.

As the economic operator can/may use his/her own seals, the customs still may decide to put their own seals on the sending.

In case the export batch is sealed with the economic operator's own seals, their state does not concern the INF.

5.2 PROCESS EXCEPTION TO RELEASE INTO FREE CIRCULATION

Example of the following case: the goods have been placed under IP IM/EX with the intension of re-exporting them as processed products, but plans have been changed and the processed or intermediate products shall be released into free circulation. The INF request has been launched, and processed at the customs office of placement, but at discharge, the INF must be modified accordingly. The declarant mentions the INF number in the declaration for release for free declaration and the INF is modified accordingly by the competent customs authorities.

Note: this is in line with

- Article 176(1c-iv) UCC-DA: “where the customs declarations for the discharge of the processing procedure are lodged, they shall refer to the relevant INF number” and
- Article 181(3) UCC-DA: “Where a customs declaration [...] to an INF, the competent customs authorities shall make the specific data elements set out in Section A of Annex 71-05 available in the electronic system set up pursuant to Article 16(1) of the Code for the purposes of INF.”

5.3 EXIT HAS NOT BEEN CONFIRMED IN THE INF SP SYSTEM

What happens for example in IP EX/IM at the point of placing goods into the procedure, if it is noticed that exit has not been confirmed in the INF SP-system, but exit can be confirmed from the actual customs declaration instead?

It is up to the competent customs authority to solve this case.

The declarant fulfils the conditions as he asked for the creation of the INF and provided all the necessary data. The customs authority must decide whether to update or not the INF after confirming or not the exit of the goods. This box must always be filled by the customs authorities and not by the holder in the INF.

5.4 A CUSTOMS DECLARATION SERVES AS AN APPLICATION FOR AN AUTHORISATION

This case is rare and mostly dealt with by customs authorities on national level. Only OP EX/IM could allow such declaration as authorization (indeed this option is clearly an exception if we think about articles 163(2e) UCC-DA and 163(2d) UCC- DA).

When the customs declaration serves as the application for an authorization, and reference is to be made to the declaration, there are two possible solutions available:

1. The customs declarations number is to be provided in the INF request at first instance into the “Authorisation/Declaration Number”. After that, the customs declaration is to be amended at a later stage to include in box 44 the INF reference number which is generated by the INF system.
2. The trader enters the LRN (Local Reference Number) from box 7 of the customs declaration into the “Authorisation/Declaration Number” with the addition of zeros if it is shorter than 18 characters. After the INF request has been accepted, the INF number is inserted by the Trader into box 44 of the customs declaration. After a compliance check of the INF data with the customs declaration, the customs officer enters the customs declaration number in the “MRN” field.

These solutions have been discussed and it is up to each Member State to choose one of the two options, until a final solution is implemented in the IT system.

5.5 FUNCTIONALITY “INSERT INF”

This functionality is used in case of section B for the standardised exchange of information between customs authorities where the INF data elements are not yet available in the electronic system relating to INF.

5.6 ANNULMENT OF AN INF

Examples of an INF annulment will need to be further detailed.

The case where the INF request needs to be amended by the holder is currently not possible, and a new INF request must be registered.

6 PROCESS REFERENCES

Economic Operator

- Create the INF request: L4-INF-01-01

Customs Officer

- Amend the INF: L4-INF-01-03
- Annulment: L4-INF-01-10
-
- Process the INF at COoP: L4-INF-01-04
- Process the INF at COoE: L4-INF-01-05
- Process INF at COfR: L4-INF-01-06
- Process INF at COoD: L4-INF-01-07
- Process INF at COoExp: L4-INF-01-08