

1. Customs Procedures (with economic impact)



- Release for free circulation
- Transit
- Customs warehousing
- Inward processing
- Processing under customs control
- Temporary importation
- Outward processing (Community goods)
- Exportation (Community goods)

2. Customs Treatment at Importation



a) Common rules for non-Community goods (1)

Placing of goods under a customs procedure:

- customs declaration
- submission of documents
- presentation of the goods
- authorisation where necessary
- guarantee if necessary

2. Customs Treatment at Importation



- a) Common rules for non-Community goods (2)
- verification of the goods, the declaration, the documents
 - identification measures if necessary
 - release of the goods

2. Customs Treatment at Importation



b) Release for free circulation (1)

- favourable treatment by reason of the nature or the end-use of the goods (end-use requires an authorisation)
- flat-rate duties
- duty relief on account of special circumstances
- duty relief for returned goods
- duty relief for products of sea-fishing
- duty relief after outward processing



Customs

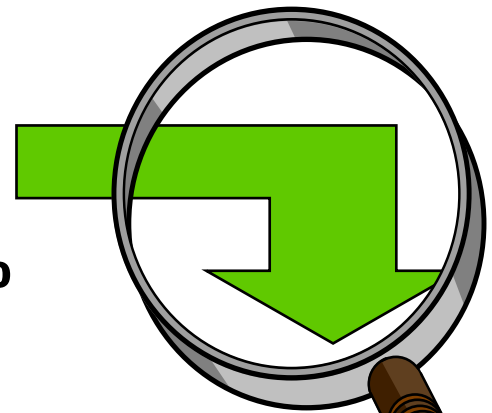
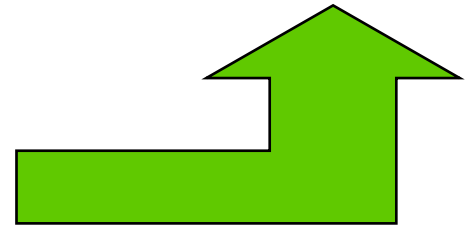


non-Community goods

tariff
e.g. 8 %

tariff
e.g. 2 %

Community goods



Community goods for specific end-use

2. Customs Treatment at Importation

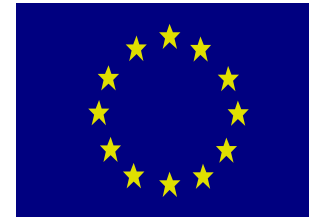
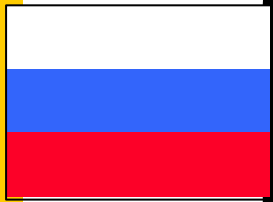


- b) Release for free circulation(2)
 - Subsequent refund of import duties possible under the inward processing drawback system or if defective goods are exported

2. Customs Treatment at Importation



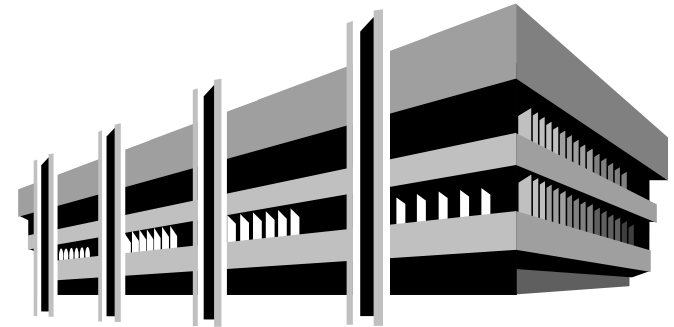
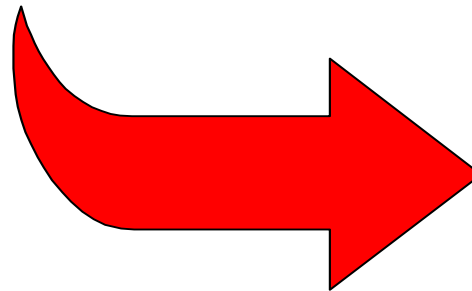
- c) Customs warehousing
 - Purpose: storage of non-Community goods under suspension of :
 - import duties, VAT and excise duties, and
 - commercial policy measures not relating to entry into the Community
 - An authorisation is required for the use of the procedure and for the warehouse



supervising office



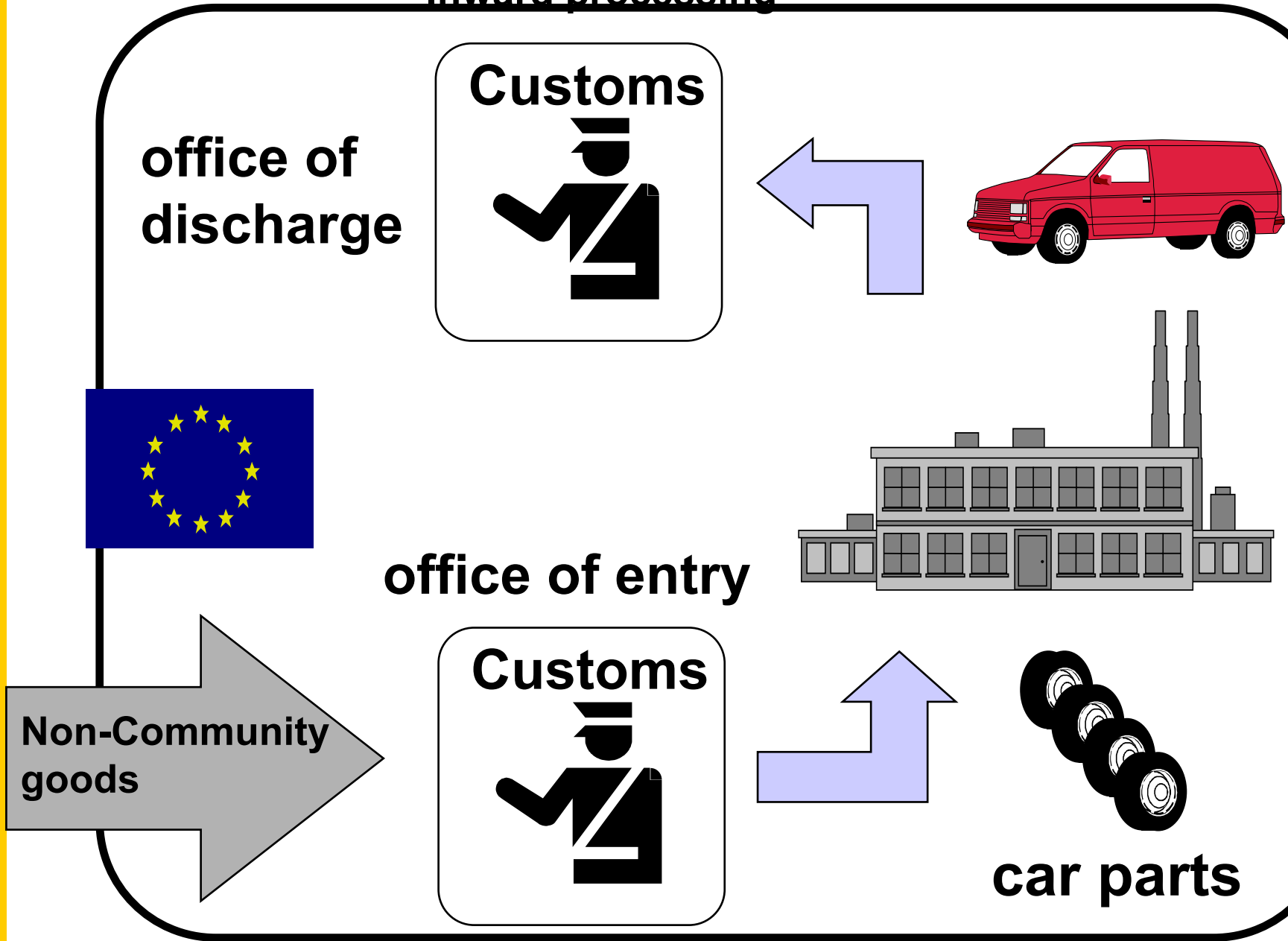
customs warehouse



2. Customs Treatment at Importation



- d) Inward processing - suspension system
- Purpose: processing of non-Community goods with the aim of re-exporting the processed products (so-called compensating products) under suspension of :
 - import duties, VAT and excise duties, and
 - commercial policy measures not relating to entry into the Community
 - An authorisation is required.



2. Customs Treatment at Importation



- e) Inward processing - drawback system
 - Purpose: release for free circulation of non-Community goods with the aim of :
 - processing of the goods,
 - exporting them, and
 - receiving a refund of the import duty levied on the imported components contained in the export goods
 - The deadline for export must be respected
 - An authorisation is required

2. Customs Treatment at Importation

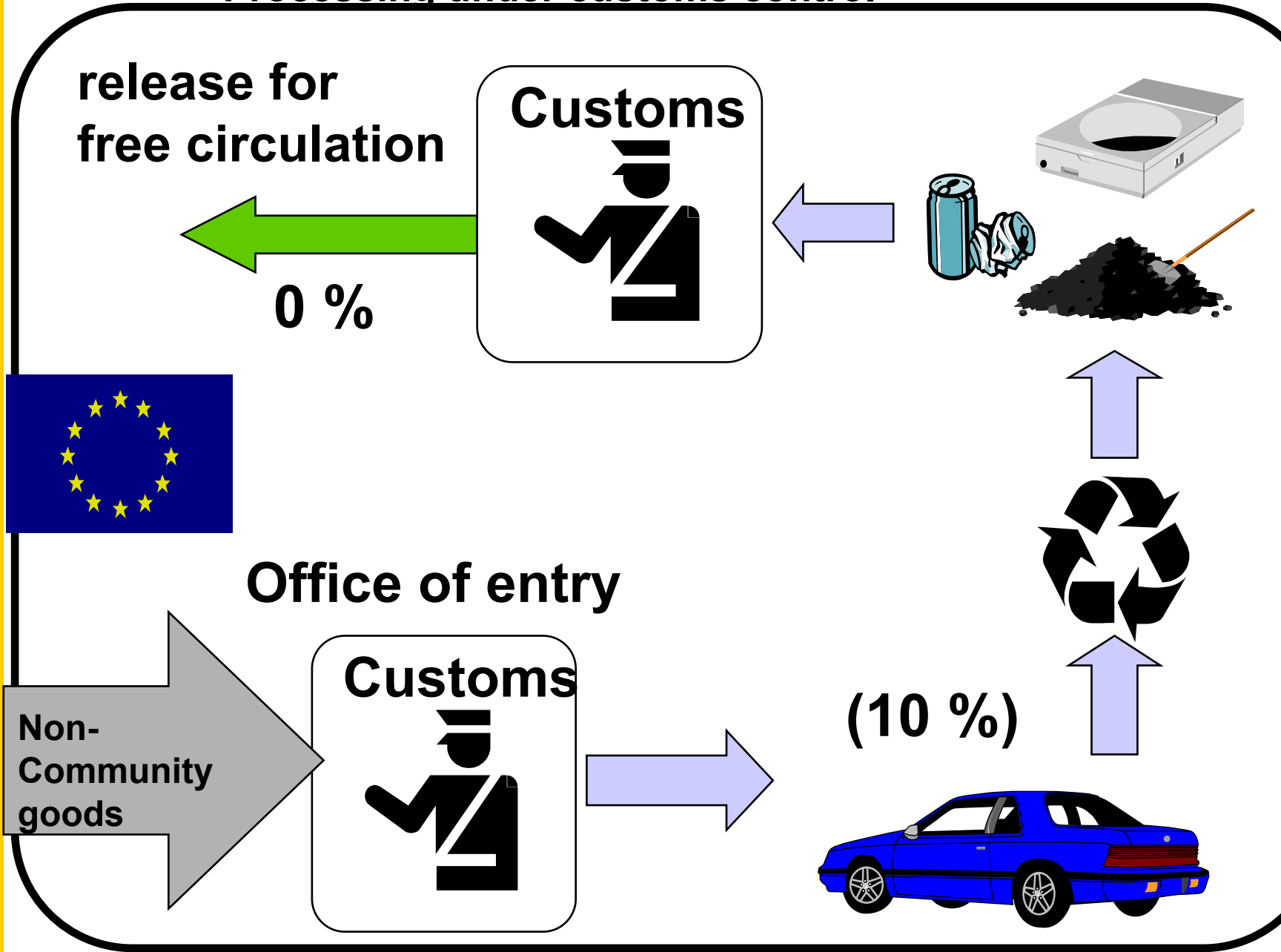


- f) Processing under customs control
- Purpose: processing of non-Community goods under suspension of :
 - import and excise duties (suspension of VAT is controversial), and
 - commercial policy measures with the aim of releasing the processed products for free circulation

2. Customs Treatment at Importation



- g) Processing under customs control
 - at a lower duty amount than the import duty for the import goods or
 - in accordance with EU technical requirements
- The deadline for ending the procedure must be respected
- An authorisation is required



2. Customs Treatment at Importation



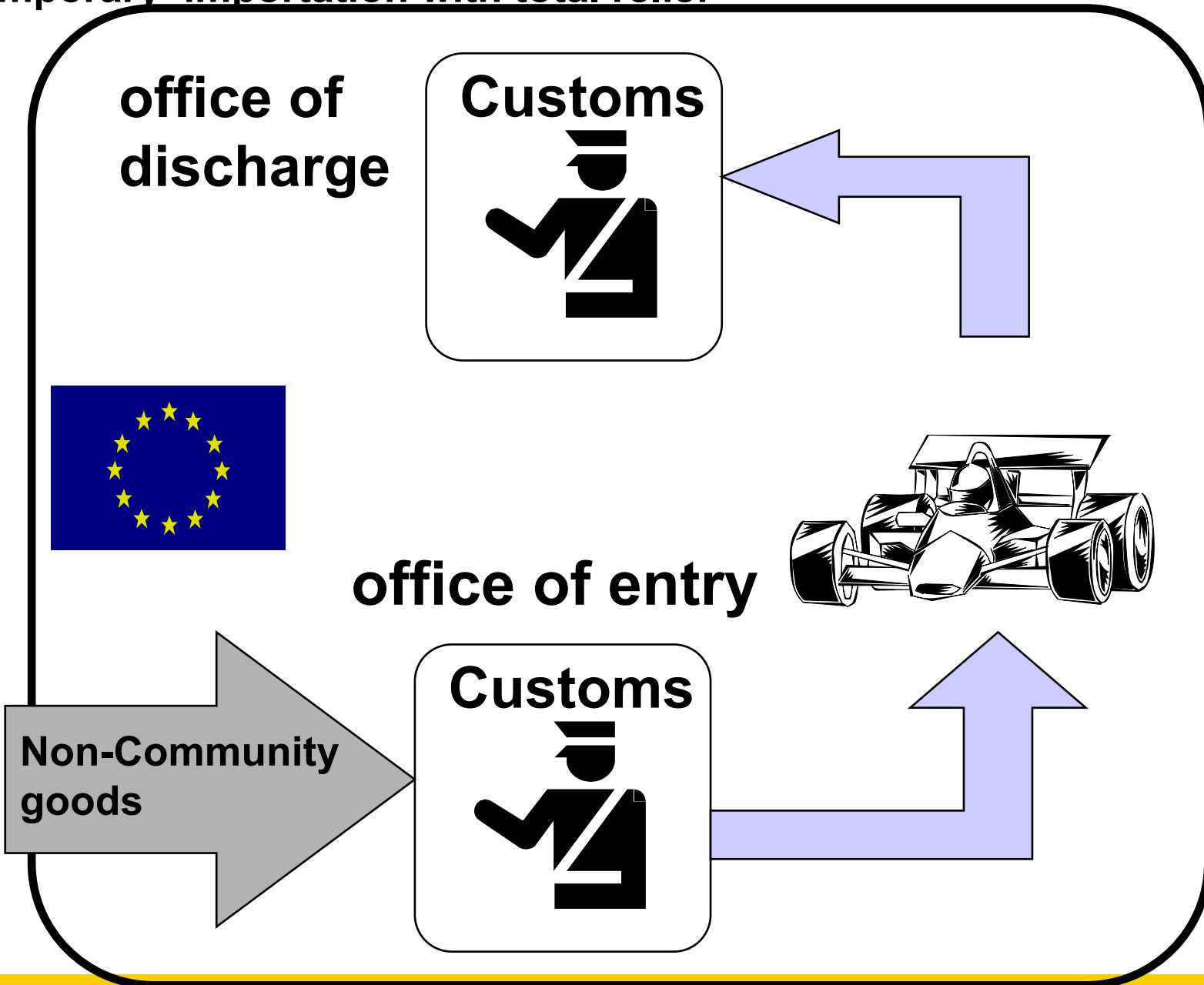
- h) Temporary importation (1)
- Purpose: use of non-Community goods under suspension of :
 - import duty, VAT (if no partial duty relief) and excise duty, and
 - commercial policy measures not relating to entry into the Community

2. Customs Treatment at Importation



- h) Temporary importation (2)
- The goods must be re-exported within the set deadline.
 - In cases not specified in the implementing provisions 3% of the import duty must be paid for each month of use in the customs territory

An authorisation is required

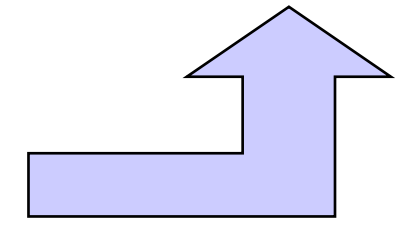
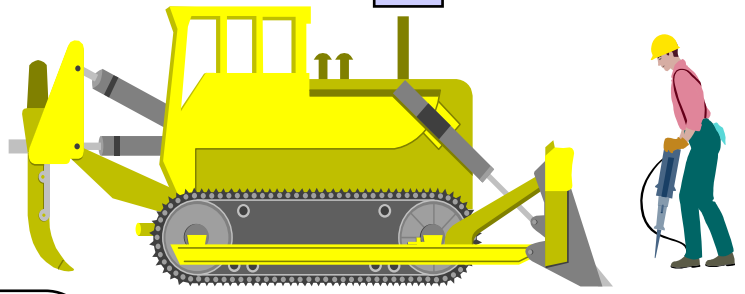
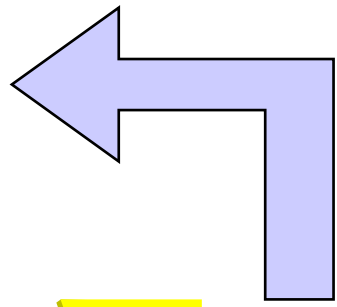




Office of discharge



3% per month of total duties



office of entry

2. Customs Treatment at Importation



- i) Free zone, free warehouse (other customs-approved treatment or use of goods)
 - Purpose: storage of non-Community goods under suspension of :
 - import duties, VAT and excise duties, and
 - commercial policy measures not relating to entry into the Community

3. Customs Treatment at Exportation



- a) Export procedure
- b) Outward processing (specific provisions are applicable in case of economic outward processing of textiles (OPT))
- c) Internal transit (T2)
- d) Re-exportation, external transit
- e) Other arrangements

3. Customs Treatment at Exportation

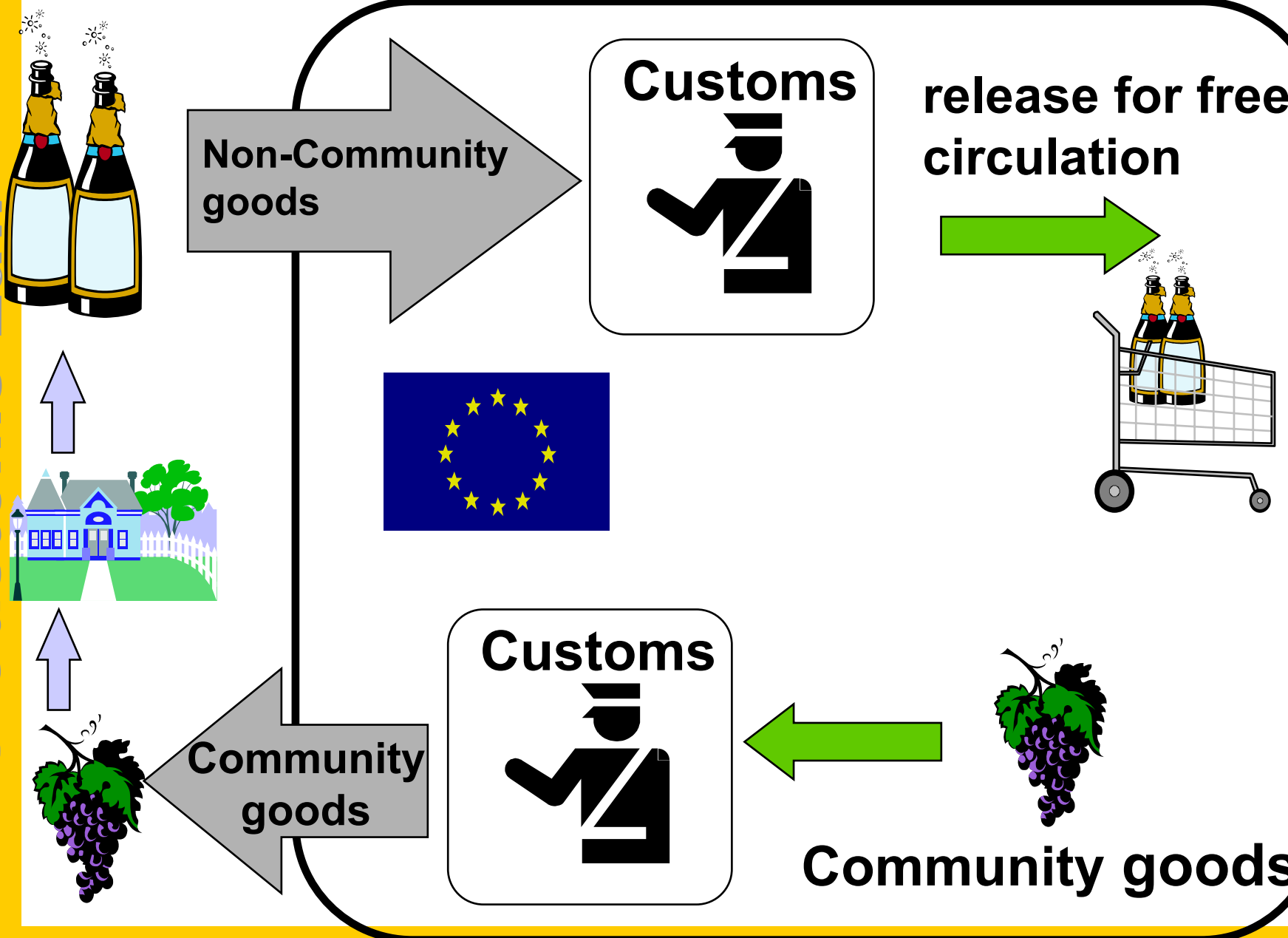


- b) Outward processing (1)
- Purpose: Export of Community goods in order to process them abroad and release the processed products for free circulation with partial or full duty relief
 - Export formalities must be fulfilled as under the export procedure

3. Customs Treatment at Exportation



- b) Outward processing (2)
 - 3 methods of duty relief :
 - import duty on export goods is deducted from import duty on import goods
 - import duty on the processing costs
 - total relief for repairs free of charge (guarantee, manufacturing defect)
 - An authorisation is required



More information?

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