

"INF Special Procedures: Customs officer" eLearning module

INF Special Procedures: Customs Officer & Trader

Course takeaways

This course guides you through the INF-Special Procedures, the functionalities of the system and legal provisions.

By the end of this course, the learner will understand INF general aspects, the specific information about INF Special Procedures for Customs Officers and Traders. The learner can rehearse the concept of UCC Special procedures, especially the inward and outward processing.

This is a quick and handy summary of the most relevant module information:

1. Introduction

1.1 Target audience and Learning outcomes

By the end of this course, you will have learned about:

- the basic principles of the use of the INF system,
- the general functionalities, and
- the benefits of the new system.

Although this course focusses on explaining the INF systems (INF SP and EU Customs Trader Portal for INF) and its functionalities, it also includes a summary of the inward and outward processing concepts and related legal provisions.

1.2 The training context

This course is part of the UCC eLearning Programme at Level 3. You can consult other courses on the Customs and Tax eLearning portal (europa.eu).

1.3 Explore the course map

The course map allows users to quickly access the main chapters of the course. The course map is conveniently placed in the horizontal toolbar located on the upper side.



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2 Introduction to UCC Special Procedures

2.1 Introduction



2.2 What is the inward processing?

Inward processing means to import non-Union goods into the customs territory of the Union and to process these goods under duty and tax suspension with a view to re-export the processed products, release them for free circulation or release the waste of the processed products.

2.3 What is the outward processing?

Outward processing means to take Union goods outside the customs territory of the Union with the view to benefit from a lower, or no duty when the goods are released for free circulation on re-importation into the customs territory of the Union.

Not all Union goods can be placed under outward processing. In order to avoid unjustified financial advantages, the UCC excludes the use of the outward processing procedure in cases where the goods have already benefitted from other financial advantages such as remission of import duties, export funds, duty exemption, and reduced rate of duty or other.

There are also some situations in which outward processing applies to repaired goods.

3 About INF

3.1 About INF System

The Supervising Customs Office (SCO) makes the relevant data elements available in the system. Where a customs declaration or re-export declaration refer to an INF, the competent Customs Authority will make the specific data elements available in the electronic system for INF. Where the responsible Customs authority has requested a standardised exchange of information for goods placed under inward processing that involves only one Member State, the SCO will make the relevant data elements available in the system.

The customs authorities will disclose updated information concerning the INF to the holder of the authorisation at this request.

3.2 INF processing

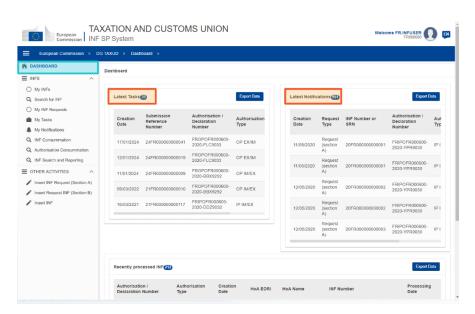


4 Using the INF-SP system

4.1 Login and Menu

Before starting to use INF system as a Customs Officer, your account will need to be prepared to access and use the application.

After successful login, the customs officer lands at the dashboard screen.



For each INFthe system provides the following properties:

- ✓ Authorisation number
- ✓ Authorisation type
- ✓ Creation date
- ✓ HoA EORI
- ✓ HoA Name
- ✓ INF number
- ✓ Status
- ✓ Processing date

He/she can also search for INFs or tasks or notifications, applying some search filter criteria.

The customs officer can insert an INF request section A, section B between different offices for the calculation of the duties or insert INFs based on existing paper forms from traders, besides the creation of INFs coming from a request

4.2 EU Customs Officers roles for INF processing

The main INF-SP system business processes are: create INF, request INF, process INF and provide INF information to the holder of authorisation.

The management of the INF in the different Customs Offices can be summarised for the types of INFs:

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4.3 INF-SP management

4.4 Within the INF-SP Management page you can export INF data, print it as a PDF, view INF requests and edit existing records as a customs officer under certain conditions. INF-SP processes

Based on the authorisation type, the system may render the following options for an INF:



Further detailed information on the EU Customs Trader Portal and accesses to the portal can be found on the EUROPA website: https://ec.europa.eu/taxation_customs/home_en

Please also, consult other UCC eLearning modules for more information on Special procedures concept and other EU Customs modules.

https://ec.europa.eu/taxation_customs/eu-training_en

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Remember, this is a quick and handy summary of the most relevant course information. Only the European Union legislation published in the Official Journal of the European Union is deemed authentic. The Commission accepts no responsibility or liability whatsoever with regard to the training.

