

“INF Special Procedures: Trader” 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
- how to apply the tasks of the Trader within the INF 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](https://europa.eu/customs-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.



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 What is the EU Customs Trader Portal?

4.1 Description and benefits of the EU Customs Trader Portal

- The **EU Customs Trader Portal** provides a user interface to the Traders with the possibility to navigate to the specific modules (as for example INF) and to access the available actions in order to start the communication with the Customs Authority.
- The implementation of the EU Customs Trader Portal **reduces paper-based transactions** and **harmonises the Trader interfaces** by offering a single access point for trade. The different modules will operate in a seamless and uniform way in order to give the Trader a **coherent user experience**.

Benefits:



4.2 General functionalities

The screenshot displays the 'Tasks and Notifications List' in the EU Customs Trader Portal. The interface includes a top navigation bar with the European Commission logo and 'TAXATION AND CUSTOMS UNION' text. A user is logged in as 'Test Trader'. The main content area shows a list of tasks with columns for Priority, Business Domain, Reference Number 1, Reference Number 2, Title, and Type. The list contains four entries, all with a 'Medium' priority and 'INF' business domain. The titles of the tasks are: 'INF Creation Request (Section A) Approved - IP IM/EX 017FR0000000000-2020-YPR9030', 'Submission Reference Number 23FR0000000000000000 Issue', 'INF Creation Request (Section A) Approved - IP EX/IM080FR00000000-2020-DD29032', and 'Submission Reference Number 23FR0000000000000007 Issue'. The interface also shows a search bar, a draft list, and a pagination control at the bottom indicating 'Showing 1-4 Items of 4'.

4.3 What is new for traders dealing with inward and/or outward processing?

Request for INF should be made now by using the EU Customs Trader Portal for INF where an import or export operation is actually envisaged.

In the EU Customs Trader Portal for INF, the traders have the:

- ✓ Access to all information about their request easily and in unique place
- ✓ Possibility to insert a new INF request to the customs authorities
- ✓ Possibility to support his/her request with the provision of particulars
- ✓ Receive notifications to be informed about the process
- ✓ Save draft versions
- ✓ Paperless process
- ✓ Electronic filling of their records

5 Using the EU Customs Trader Portal for INF

5.1 How to access the EU Customs Trader Portal for INF?

The traders or their customs representatives are directed in UUM&DS, where they will have to enter their credentials.

5.2 EU Customs Trader Portal for INF

INF module in the EU Customs Trader Portal allows the trader to:

- ✓ Request for provision of INF information

✓ Insert INF request

The screenshot displays the '5.2 EU Customs Trader Portal for INF-STP' interface. The header includes the European Commission logo and 'TAXATION AND CUSTOMS UNION'. The user is logged in as 'Test Trader'. The breadcrumb trail is 'European Commission > DG TAXUD > EU Customs Trader Portal > INF Request'. The left sidebar shows navigation options: DASHBOARD, SEARCH FOR SUBMISSION, DRAFT, ATTACHMENT, and INF (selected). Under 'INF', there are options for 'Request for Provision of INF Information' and 'Insert INF Request'. The main form is titled 'INF Creation Request' and includes a language dropdown set to 'English' and buttons for 'Download as Template', 'Upload File Template', 'Save as Draft', and 'Submit'. The form has two radio buttons: 'Authorisation Number' (selected) and 'Declaration Number'. The 'Authorisation / Declaration Number' field contains 'ex. GRPO00000000000000000000000000000000'. The 'Supervising Customs Office' field is empty. The 'Holder Identification (EORI)' field contains 'FR20200420'. The 'Authorisation Type' dropdown is set to 'Select an option'. The 'Submission Date' field contains '22/06/2023'. The 'Representative Identification (EORI)' field contains 'eg.: ABC0000000000'. The 'Holder Address' section includes fields for Name ('Annie Dubois'), Street And Number ('3 RUE DES FRERES MORANE'), Country ('France'), and Postcode ('75738'). The 'Representative Address' section includes fields for Name ('eg. John Derek'), Street And Number ('eg. Kings Street'), Country ('eg. Greece'), and Postcode ('eg. AB 88554').

5.3 Insert INF request

The trader can insert an INF request by filling out the relevant form from the portal.

Some data will automatically appear if the authorisation has been inserted in the Customs Decision system. Good and processed products can be entered manually or with the help of a template. If the user enters exceeding quantities, the system will send a warning message, but it will allow the user to continue with the submission of the form. If the customs officers ask for particulars, the trader can provide the additional information in the system.

5.4 Request for INF information

The trader can provide a valid INF number and request to view the relevant information and the status about that specific INF.

INF Information Request - IP IM/EX001FRIPOFR000600-2020-YPR9030 Available

Close Print PDF Download as Template

INF Data Status Data

INF Data

Authorization Number FRIPOFR000600-2020-YPR9030

Authorization Type IP IM/EX

Supervising Customs Office FR000600

Submission Date 11/05/2020

Holder Identification (EORI)

EORI FR20200420

Name FR_tradename_INF

Street And Number Street_FR_1

Representative Identification (EORI)

EORI

Name

Street And Number

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

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.