

“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
- how to apply the tasks of the Trader or the Customs Officer within the INF system.

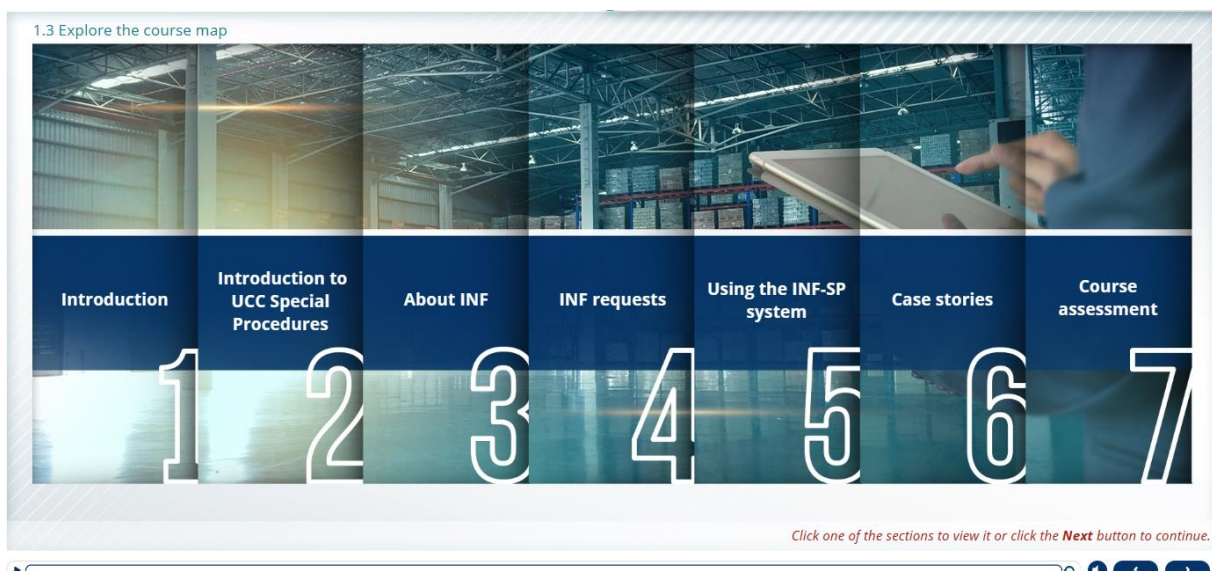
Although this course focusses on explaining the INF systems (INF SP and EU Customs Trader Portal for INF) and its functionalities, it also includes a summary of the inward and outward processing concepts and related legal provisions.

### 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](#) (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 Using the INF system

### 4.1 Create INF-SP request

When the Trader already has an Authorisation or Declaration number, the EORI of the Holder or his Representative will appear automatically (coming from CDS). 99% of all INFs were created from the trader's INF Request. In INF-SP electronic system there is technical a possibility for customs officer to create INF Request or even INF directly, but that option is used very rarely. The customs Officer will use "Insert INF" option when he/she needs to create an INF from paper form coming from a trader.

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.

## 4.1 Create INF-SP request

The screenshot shows the 'INF SP System' interface. The top navigation bar includes the European Commission logo and 'TAXATION AND CUSTOMS UNION INF SP System'. The user is logged in as 'FR.INFUSER'. The main content area is titled 'INF' and contains a form with the following fields:

- Form Language: English
- Supervising Customs Office: [Text Field]
- Submission Date: 22/06/2023
- Authorization Type: Select an option
- Holder Identification (EORI): eg. ADC000000000
- Representative Identification (EORI): eg. ADC000000000
- Holder Address (EORI): Name, Street And Number, Country, Postcode, City
- Representative Address (EORI): Name, Street And Number, Country, Postcode, City

In the left sidebar, under 'OTHER ACTIVITIES', two options are highlighted in red: 'Insert INF Request (Section A)' and 'Insert INF Request (Section B)'. The 'Insert INF' option is also highlighted in red.

## 4.2 Insert INF-SP

After the trader creates in the EU Customs Trader Portal for INF an INF Request, the Customs officer receives a notification in the system in order to insert that INF Request into the system. He/she will need to use the 2 options highlighted here.

- INF Request Section A is used for all four special procedures. This INF Request is created by the trader and processed by customs officers.
- INF Request Section B is just an exchange of information about goods or products, and only for IP IMEX procedure, and only when just one MS is involved. INF Request Section B should be created for duties calculation or registration of commercial policy measures, and INF Section B are not subject of processing.

European Commission | TAXATION AND CUSTOMS UNION  
INF SP System

Welcome FR.INFUSER  
FR000600

European Commission > DG TAXUD > Dashboard > Insert Request INF (Section B)

**INF Creation Request (Section B)** [Submit] [Cancel]

Form Language \* English

Type of request \* Inward Processing Submission Date \* 22/06/2023

Supervising Customs Office \* Supervising Customs Office Responsible Customs Office FR000600

Authorisation Number \* ex. GROP00000000000000000000000000000000 34 Authorisation Type IP IMEX

General Remarks

Goods or Products \* Movement Reference Number (MRN) \*  
Goods Item For Which INF Is Requested eg.: 9876ADB890123

Goods Item For Which INF Is Requested [Goods Quantities] [+ Add]

## 5 INF requests

### 5.1 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.

European Commission | TAXATION AND CUSTOMS UNION  
INF SP System

Welcome FR.INFUSER  
FR000600

European Commission > DG TAXUD > Dashboard

**Dashboard**

**Latest Tasks** (5) [Export Data]

Creation Date	Submission Reference Number	Authorisation / Declaration Number	Authorisation Type
09/03/2022	21FR000000000010	FRPOCFR000600-2020-BBX0292	OP IMEX
16/03/2021	21FR0000000000117	FRIPCFR000600-2020-DDZ9032	IP IMEX
15/02/2021	21FR0000000000115	FRPOCFR000600-2020-FLC9033	OP EX/IM
09/02/2021	21FR0000000000112	FRIPCFR000600-2020-YPR9030	IP IMEX
09/02/2021	21FR0000000000111	FRIPCFR000600-2020-YPR9030	IP IMEX

**Latest Notifications** (60) [Export Data]

Creation Date	Request Type	INF Number or SRN	Authorisation / Declaration Number
12/03/2023	Request (section A)	23FR0000000000006	FRIPCFR000600-2020-YPR9030
12/03/2023	INF	IP IMEX-X017F-FRIPCFR000600-2020-YPR9030	FRIPCFR000600-2020-YPR9030
27/07/2022	Request (section A)	22FR0000000000006	FRIPCFR000600-2020-YPR9030
27/07/2022	Request (section A)	22FR0000000000006	FRIPCFR000600-2020-YPR9030
27/07/2022	Request (section A)	22FR0000000000007	FRIPCFR000600-2020-YPR9030

**Recently processed INF** (17) [Export Data]

Authorisation / Declaration Number	Authorisation Type	Creation Date	HoA EORI	HoA Name	INF Number	Processing Date
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In My INFs sections, the customs officer can see all the INFs with 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 create an INF request section A, section B or insert INFs based on existing paper forms from traders.

## 5.2 EU Customs Officers roles for INF processing

The main processes in the system 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:

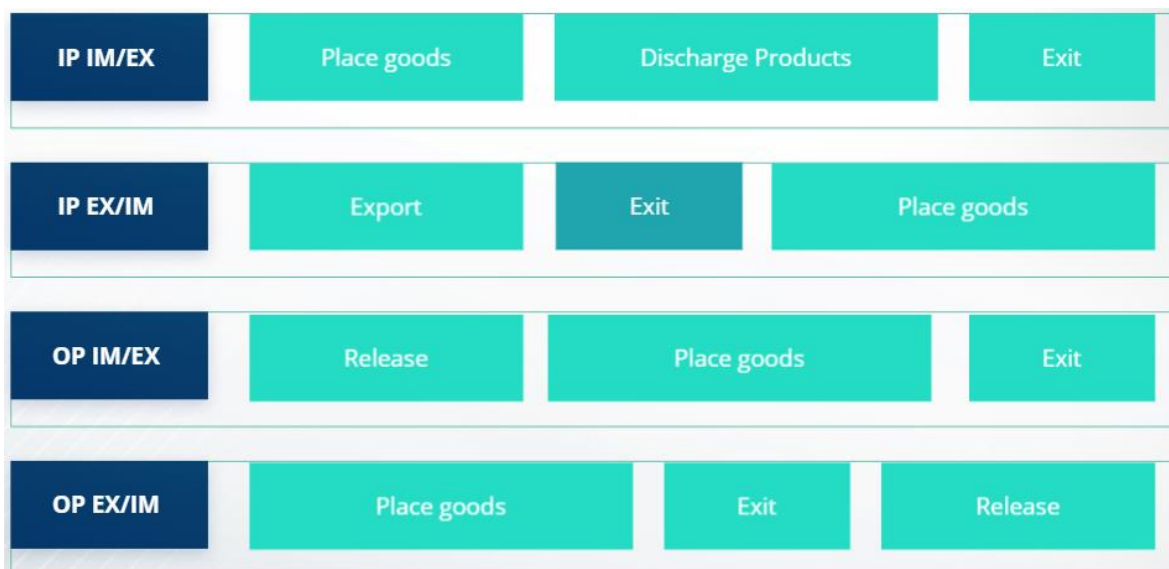


## 5.3 INF-SP management

In the INF page you can find amend, annul, print PDF, view functionalities and all related information.

## 5.4 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](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](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.*

