



AUTHORISATION FOR OUTWARD PROCESSING

The Outward Processing procedure (OP) allows Union-goods (goods from the EU) to be temporarily exported so that they can be processed (including treatment or repairs) outside the customs territory of the EU. Afterwards, the processed products can be released for free circulation onto the European market without having to pay import duties for the previously exported Union goods. This is possible at the request of the authorisation holder, or any other person established in the customs territory of the EU, provided that this person has obtained the consent of the authorisation holder and the conditions of the authorisation are met.

ADVANTAGES

- **Cost savings: generally**, import duties are due only on capital gains.
- Fewer records need to be kept if you opt for **one periodic bill of discharge**.
- Goods can be **repaired for free outside the customs territory of the EU**, in cases involving a contractual or statutory warranty obligation, or from a material or manufacturing defect.
- Use of **equivalent goods** is allowed.
- **Cost price**: 0 Euro.

TARGET GROUP

- Companies that process raw materials or intermediate products into finished products ;
- Producers ;
- Companies carrying out import and/or export activities.

BASIC CONDITIONS

- being established within the customs territory of the European Union (occasional deviation is possible) ;
- providing the necessary assurances of the proper use of the procedure ;
- providing a guarantee for goods placed under the IP procedure ;
- keeping adequate records in an approved form.

Customs supervision must be possible at all times and any accompanying administrative measures must be in proportion to the economic needs.

PERIOD

The authorisation for Outward Processing is valid for a maximum of 5 years, or 3 years in case of sensitive goods.

POINTS OF PARTICULAR ATTENTION

Outward processing is not allowed for the following Union goods :

- goods the export of which gives rise to repayment or remission of import duty ;
- goods which, prior to exportation, were released for free circulation under a duty exemption or at a reduced rate of duty by virtue of their end-use, for as long as the purposes of such end-use have not been fulfilled, unless those goods have to undergo repair operations ;
- goods the export of which gives rise to the granting of export refunds ;
- goods in respect of which a financial advantage is granted under the Common Agricultural Policy by virtue of the exportation of those goods.

More information : <https://finance.belgium.be/en>

Disclaimer : this document is a summary for informational purposes. Only the European Union's Union Customs Code is deemed authentic.