



# AUTHORISATION FOR END-USE

For certain types of End-use, the law grants an exemption or a reduced rate of import duty. Under the End-use procedure, goods can be imported into the EU at a more favourable tariff, provided that they are subject to a specific use laid down by the Applied Customs Tariff meaning that they are subject to a certain treatment or that they are put to a prescribed End-use defined in the Applied Customs Tariff. The goods shall be assigned to the prescribed End-use within a specified period.

## ADVANTAGES

- **Cost savings** as a result of the exemption or a reduced rate of import duty.
- Less records when **one periodic bill of discharge** is feasible.
- **Transfer** is possible in Belgium and/or the Union.
- Can be combined with **equivalent goods**.
- **Cost price:** 0 Euro.

## TARGET GROUP

- Importers ;
- Processors.

## BASIC CONDITIONS

- being established within the customs territory of the Union (occasional deviation is possible) ;
- providing the necessary assurances of the proper conduct of the procedure ;
- providing a guarantee for the goods placed under the End-use 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

An authorisation for End-use is valid for a maximum of 5 years, or 3 years in the case of sensitive goods.

## POINTS OF PARTICULAR ATTENTION

The goods must only be used for purposes laid down in the authorisation. The rights and obligations may, under the conditions laid down by the customs authorities, be fully or partially transferred to another person.

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.*