

OUTWARD PROCESSING PROCEDURE

I wish to send my defected union camera to a third country in order to be repaired and returned back to me. What procedure must I follow in order not to pay duties and taxes on the whole value of the camera?

Generally, union Goods can be temporarily exported from the customs territory of the Union in order to be repaired and then re-imported with total or partial relief from import duties, if they are placed under an Outward Processing (OP) procedure in accordance with Article 259 of Reg. (EU) 952/2013. The payable amount of import duty is calculated on the cost of the repair (plus freight from the non EU country and insurance) and not on the total value of the repaired good.

An OP authorisation shall be granted to persons whose 'normal residence' is in the EU ('normal residence' is the place where a person usually lives, i.e. at least 185 days, consecutive or not, during a year, because of personal and occupational ties, or, in the case of no occupational ties because of personal ties which show close links between that person and the place where he/she is living) and where the following conditions among others are fulfilled:

- the OP procedure is not to be used to improve the technical performance of the goods,
- the goods can be identified (e.g. serial number, technical features),
- the person provides the necessary assurance of the proper conduct of the operations,
- the customs authorities can supervise and monitor the procedure without having to introduce administrative arrangements disproportionate to the economic needs involved.

In order to proceed with a simplified OP authorisation, you need to lodge a customs declaration EXA in the Customs Export System, before you export the camera, with the following data elements, among others:

- Box 37- procedure code: 2100 000,
- Free text: the duration of the repair, the type, model, description and serial number of the camera, the number of the sale invoice (which may be necessary to be presented to the Customs during examination).

The customs office at export will examine the camera and any documents needed and will record the results in the system. Provided that Customs allows the use of the OP, then the camera can be exported under this regime.

Furthermore, after the camera is being repaired and is re-imported; you must lodge an import declaration (IMA) in the Customs Import System, with the following data elements, among others:

- Box 37- procedure code: 6121 000,
- Free text: re-imported under OP, Relevant EXA number, number of invoice for the repair.

The customs office at entry will again examine the repaired camera and check the invoice regarding the cost of the repair. The import duty and VAT will be calculated on the basis of the cost of repair (CIF value). Nevertheless, if the camera is repaired free of charge under a guarantee, then total relief from the import duty is granted. To support that declaration, the guarantee document for the relevant camera when it was first purchased or other evidence must be provided.

Therefore, in order to be able to lodge the customs declarations in the Customs Electronic systems, you need to obtain an EORI number, a unique identification number valid in all EU and to be assisted by a customs agent.

For more information regarding the OP regime and the EORI registration procedure, please see in this site Information for Business and Trade -[OP Relief](#) and E-Customs-ECustoms Project-[EORI System](#), respectively.