



Briefing paper: End Use

End Use relief allows for a reduced or zero rate of customs duty on certain goods imported into the EU, which meet defined criteria, and are put to a specific use, within a set time-period. The relief does not apply to VAT, excise duty or anti-dumping duty.

Customs duty liability

The cornerstones of Customs:

- Tariff classification
- Customs valuation
- Origin

are used to determine customs duty liability. The adherence to the cornerstones and to the customs processes and procedures constitute customs compliance.

Reducing your customs duty liability

It is possible, dependant on the economic activity in question, to reduce the customs duty liability through the application, authorisation and use of a number of Customs Special Procedures (CSP).

Categories of Customs Special Procedures

Specific Use

- End Use (EnU)
- Temporary Admission (TA)

Processing

- Inward Processing (IP)
- Outward Processing (OP)

Transit

- External
- Internal

Storage

- Customs Warehousing (CW)
- Free Zones

End-use goods

Imported goods eligible for End-Use relief include:

- Shipwork goods
- Aircraft and parts
- Hydrocarbon oil
- Marine propulsion engines
- Military equipment
- Fish
- Cheese
- Casein (*used in the cheese industry*)

Qualification

Should you import any of the aforementioned goods you would be able to claim this relief if:

- Authorised by HMRC.
- Your goods are eligible for End Use.
- You put your goods to a prescribed use within a certain time.

Authorisation

There are 4 types of authorisation:

- End-use authorisation within the UK.
- End-use authorisation by declaration.
- Authorisation if processing or movement involves more than one member state.
- Retrospective authorisation.

Claiming End-Use relief

At the time of importation, you need to provide evidence in support of your claim for EnU relief.

Discharge of the End-Use procedure

The End Use procedure can be discharged when your goods are:

- Put to a prescribed use - listed in the Tariff - within the time limit given in your authorisation.
- Entered into another customs procedure.
- Destroyed.

End-use can also be discharged by exportation.

Time to act

If you put imported goods to specific use and do not use End Use relief.

Please contact one of our Indirect Tax specialists for further information:

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