



EORI (UK) LIMITED

A 360PAY COMPANY

Customs Special Procedures



Customs Special Procedures

Customs special procedures are designed to streamline international trade by offering flexible options for managing goods under customs control. They help businesses minimise duty costs, improve cash flow, and stay fully compliant with customs regulations. These procedures can save businesses significant time, money, and administrative effort but only if you understand how to use them effectively.





Customs Warehousing

Allows imported goods to be stored in an approved customs warehouse with duty and VAT payments suspended until the goods are either released into free circulation, transferred to another customs procedure, or re-exported. This arrangement helps businesses manage cash flow, delay tax liabilities, and consolidate shipments while ensuring full customs control and compliance throughout the storage period.

Outward Processing Relief (OPR)

Enables businesses to temporarily export goods for processing, repair, modification, or refurbishment outside the UK and then re-import them with no duty or duty applied to the cost of repair, processing or added value on the product. This is especially beneficial for companies using specialist overseas services and helps maintain cost efficiency in global supply chains while avoiding double taxation.





Inward Processing Relief (IPR)

Allows businesses to import goods, for example, raw materials, components, or items needing repair without paying duty or VAT, provided the goods are processed and then exported, destroyed, or otherwise discharged through approved methods. IPR supports manufacturing and repair operations by reducing import costs and enabling more competitive pricing for export markets.

Temporary admission

Allows goods to enter the UK for a specific, limited period, such as exhibition items, samples, professional equipment, or items for testing without paying duty or VAT, as long as the goods are re-exported in the same state (minor wear and tear allowed). This procedure supports businesses attending short-term events or needing temporary access to equipment without incurring unnecessary import taxes.





Freeports

Designated economic zones where goods can be imported, processed, manufactured, or stored with simplified customs rules and without incurring tariffs until they enter the UK market. Duties are suspended while goods remain in the Freeport, and if they are re-exported, duties may never become due. These zones aim to promote investment, innovation, and international trade by reducing administrative and tax burdens.

End-use

Provides reduced or zero customs duty rates for goods imported for specific, approved purposes (e.g. aircraft parts, certain agricultural goods, or industrial materials). To retain the relief, businesses must ensure the goods are used exactly as authorised and maintain appropriate records to demonstrate compliance with end-use conditions.





Transit

Allows goods to move across between two or more different customs territories, without undergoing customs clearance or paying duties at each intermediate border. Duties and import formalities are suspended until the goods reach their final destination, helping streamline long-distance transport and reducing administrative delays in complex supply chains.