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Outward Processing Relief (OPR)

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Outward Processing Relief

Outward Processing Relief (OPR) is a customs procedure that allows businesses to temporarily export goods for processing, repair, or manufacturing abroad and then re-import them with reduced or zero import duty. Instead of paying duty on the full value of the returned goods, duty is generally only applied to the value added during processing, such as labour, materials, or replacement parts.

How it works

Under OPR, duty is not charged on the full value of the goods when they return. Instead, import duty is typically only applied to the value added during the processing abroad. This includes costs such as labour, additional materials, or replacement parts used during the process.





When is OPR used?

OPR is commonly used when goods need specialised processing, assembly, or repair outside the customs territory. Examples include sending machinery overseas for maintenance, exporting components for assembly into finished products, or goods that require repair at the original manufacturer. It is often used in international supply chains, where different stages of production take place in different countries.

Who can use it?

OPR can generally be used by businesses established in the customs territory that export goods for processing and later re-import them. They must be able to identify the goods on return and comply with customs and record-keeping requirements. OPR is widely used across industries such as manufacturing, automotive, aerospace, electronics, and machinery, where goods frequently move internationally for specialised processing. It can either be used by a trader who is fully authorised, or they can apply by submitting the customs declaration with OPR coding, also known as ABD (Authorisation by declaration); however, this comes with limitations that full authorisation does not.





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