



HM Revenue
& Customs

Customs Information Paper (14) 40

Inward Processing - Use of the INF5

Who should read:	Any persons involved in Inward Processing prior export equivalence (IP PEE)
What is it about:	Publication of the EU Commission guidelines.
When effective:	Immediately
Extant until/ Expires	Ongoing

1. Background

Following the publication of CIP (14) 18, this CIP advises of the publication of the relevant guidance on the EU Commission website.

The EU Commission have now officially published guidance on the use of the INF5 .This guidance has been agreed by all Member States and can be found at :

http://ec.europa.eu/taxation_customs/resources/documents/customs/procedural_aspects/imports/inward_processing/inf_5.pdf

2. Contacts

General queries on Customs procedures (such as Inward Processing) should be directed to the VAT, Excise & Customs Helpline by telephone on 0300 200 3700.

Questions can also be submitted electronically by email using the iform at the following link:

[Customs General Enquiry Form](#)

Issued on **19 May 2014** by Customs Directorate, HMRC.

For general HMRC queries speak to the VAT, Excise & Customs Helpline on telephone: 0300 200 3700.

Your Charter explains what you can expect from us and what we expect from you.

For more information go to: [Your Charter](#)