



End Use relief –Use of T5 Union Customs Code

Customs Information Paper 31 (2016)

Who should read:	Holders of End Use Authorisations
What is it about:	Moving goods to other Member States using the T5
When effective:	Immediately
Extant until/ Expires	

1. Background

The Union Customs Code came into force 1 May 2016. Whilst there is no provision to use the T5 for moving End Use goods under the Union Customs Code last minute advice has been provided to permit their use after 1st May 2016.

2. Use of T5

If authorisation holders wish to use the T5 to move goods between Member States they may continue to do so provided there is no subsequent declaration to free circulation (end use) and the T5 clearly shows the end date of the period of discharge.

3. Contacts.

Further information can be found on GOV.UK by entering Special Procedures into the search box.

Issued on the [4 May 2016] by Customs Directorate, HMRC.

Your Charter explains what you can expect from us and what we expect from you.
For more information go to: [Your Charter](#)