

INWARD PROCESSING APPLICATION

Correctly completed application forms and/or requests to amend existing authorisations should be submitted with the relevant supporting documentation/information as required under the Customs Code to:

**Economic Procedures Unit,
Customs Division,
Revenue Commissioners
Government Offices
St. Conlon's Road
Nenagh
Co Tipperary**

**Tel: (067) 33533
Lo Call No.: 1890 25 45 65
Fax: (067) 32373**

E-mail: revcep@revenue.ie

Revenue Website: www.revenue.ie

Note: If forwarding the application by e-mail, a signed application must also be forwarded.

In cases where all of the required information/documentation is not received, the Revenue Commissioners will contact the applicant to obtain such information. If, however, the information requested is not received within three weeks of such a request being made, the application/request **will be returned to the applicant.**

In order to assist you in completing the application, please consult the explanatory notes at the rear of this application form.

1. Applicant

Name or Business Name and Address:

VAT No.:

Telephone No. :

Tan No:

2. Customs Procedure

(Tick box as appropriate)

Inward Processing - Suspension System

Inward Processing - Drawback System

3. Type of Application

(Enter appropriate code from the following list)

1. First Application

2. Modification/Renewal of Existing Authorisation

(Indicate appropriate authorisation number)

3. Application for a Single Authorisation

4. Application for Successive Authorisation (Inward Processing)

4. Continuation Forms

[For Office Use Only]

5. Place and Kind of Accounts/Records

6. Period of validity of Authorisation

From:	To:
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7. Goods to be placed under the Customs Procedure

(Please complete annex 1)

CN Code	Description	Quantity	Value	Economic Code	Origin

8. Compensating or Processed Products

(Please complete annex 2)

CN Code	Description	Economic Code	Origin

9. Details of Planned Activities

(Give details of places and type of processing involved)

(a) Details of Operator(s):

Name & Address:

Vat No:

Tan No.

Name & Address:

Vat No.:

Tan No.:

10. Economic Conditions

(Please complete Annex 1)

11. Customs Offices

(a) customs office of entry for the procedure:

(b) customs office of discharge:

(c) supervising customs office:

12. Method of Identification

(Enter appropriate code from the following list)

(NOTE: It is not necessary to complete this box when using equivalence)

1. Serial/Manufacturer's Number
2. Affixing of plumbs, seals, clip-marks or other distinctive marks
3. Information sheet INF
4. Taking of samples, illustrations or technical descriptions
5. Carrying out of analyses
6. Information document set out in Annex 104 (Outward Processing only)
7. Other means of Identification (explain in box 16)

13. Period for Discharge

(months)

14. Simplified Procedures

a)	b)
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(Enter appropriate code from the following list)

1. Incomplete Declaration (Article 253 (1))
2. Simplified Declaration Procedure (Article 253 (2))
3. Local Clearance Procedure with Presentation (Article 253 (3))
4. Local Clearance Procedure without Presentation (Article 253 (3))
5. Not Applicable

15. Transfer

(Enter appropriate code from the following list)

1. without customs formalities between different places designated in the authorisation applied for
2. transfer from the office of entry to the applicant's or operator's facilities or place of use under cover of the declaration for entry for the customs procedure
3. transfer to the office of exit with a view to re-exportation should take place under cover of the customs procedure
4. transfer from one holder to another in accordance with Annex 68 (Enter in box 16 the suggested procedure)

16. Additional Information

17. **Signature** **Date**

Name

[BLOCK CAPITALS]

Inward Processing - continuation form -

18. Equivalent Compensation

YES

NO

(Please complete annex 3)

CN Code	Description

19. Prior Exportation

YES

NO

Estimated time within which non-community goods will be declared for the arrangements:

20. Release for free circulation without customs declaration?

(This may be required if any of your compensating products are not being re-exported outside the EU)

YES

NO

21. Additional Information

a) Are the equivalent goods at a more advanced stage of manufacture ?

YES

NO

b) Other appropriate details

22. Signature

Date / /

Name

[BLOCK CAPITALS]

Explanatory Notes - Inward Processing

Particulars to be entered in the various boxes of the application form

References are to the Implementing Provisions of the Customs Code unless otherwise stated.

1 Applicant

Enter the full name and address of the applicant. The applicant is the person to whom the authorisation should be issued.

All applicant's must have a valid TAN No. which is available on request from the A.E.P. Bureau, 3rd Floor, Castle House, South Great George's Street, Dublin 2.

2 Customs procedure

Enter the Inward Processing system under which the goods listed in box 7 are intended to be placed.

Choose from the following:

Inward processing - suspension system

Inward processing - drawback system

3 Type of application

Type of application must be entered in this box by using at least one of the following codes:

- 1 = first application
- 2 = application for modified or renewed authorisation (also indicate the appropriate authorisation number)
- 3 = application for a single authorisation
- 4 = application for successive authorisation

4 Continuation forms

This section of the application is for office use only and therefore does not need to be completed.

5 Place and kind of accounts/records

Enter the place of accounts. This is the place where the applicant's commercial, tax or other accounting material, or such data held on his behalf, is located. Specify also the kind of accounts by giving details about the system used.

State also the kind of records (stock records) to be used for the customs procedure. Records means: the data containing all the necessary information and technical details, enabling the customs authorities to supervise and control the customs procedure.

Note:

In case of application for a **single authorisation** indicate the place and kind of main accounts.

6 Period of Validity of the Authorisation

From:	To:
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Indicate the date from which you wish the authorisation to take effect (in principal, the authorisation takes effect on the date of issue at the earliest) to the date of expiry of the authorisation.

7 Goods to be placed under the customs procedure

CN Code	Description	Quantity	Value	Economic Code	Origin

CN code

Complete according to the Combined Nomenclature (CN code = 8 digits).

Note: The four-digit code may be indicated. However the eight-digit code must be given where:

- equivalent goods are to be used,
- the economic conditions are identified by codes 10, 11 or 99,
- milk and milk products referred to in Article 1 of Council Regulation (EC) No 1255/99 are concerned and code 30 is used in relation with usual forms of handling, the de minimis value or the supply balance in accordance with Article 11 of Council Regulation (EC) N° 3448/93 or
- the customs authorities require this in accordance with Article 499 (1).
- Code 30(7) is used where de minimis value applies

Description

The description of the goods means the trade and/or technical description.

Note: The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application. Where it is planned to use equivalent goods, give details about commercial quality and technical characteristics of the goods.

Quantity

Enter the estimated quantity of the goods intended to be placed under the customs procedure.

Note: This information need not be entered with regard to inward processing where the code used to refer to the economic conditions is 30 in so far as it is not intended to use equivalent goods. However the quantity must be indicated where processing of durum wheat to produce pasta is involved or where the eight-digit code must be given for milk and milk products.

Value

Enter the estimated value in euro or in other currency of the goods intended to be placed under the customs procedure.

Note: This information need not be given where the quantity is not required unless the applicant intends to avail himself of Code 30 (de minimis value).

Economic Codes

The applicant must give reasons for the fulfilment of the economic conditions, by using one of the two-digit codes set out in the appendix for each CN Code.

Origin

The country of origin of each of the goods to be processed must be entered here.

8 Compensating or Processed Products

CN Code	Description	Rate of Yield	Planned Export Operation

Enter details of all compensating products resulting from the operations indicating Main Compensating Product (MCP) or Secondary Compensating Product (SCP) as appropriate.

CN code

Complete according to the Combined Nomenclature (CN code = 8 digits).

Note: The four-digit code may be indicated. However the eight-digit code must be given where:

- equivalent goods are to be used,
- the economic conditions are identified by codes 10, 11 or 99,
- milk and milk products referred to in Article 1 of Council Regulation (EC) No 1255/99 are concerned and code 30 is used in relation with usual forms of handling, the de minimis value or the supply balance in accordance with Article 11 of Council Regulation (EC) N° 3448/93 or
- the customs authorities require this in accordance with Article 499 (1).
- Code 30(7) is used where de minimis value applies.

Description

The description of the goods means the trade and/or technical description.

Note: The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application. Where it is planned to use equivalent goods, give details about commercial quality and technical characteristics of the goods.

Rate of Yield

Indicate the estimated rate of yield for each compensating product, or method by which that rate is to be determined. In case of standard rates of yield refer to Annex 69 and indicate the appropriate numerical order.

Planned Export Operation

Indicate the planned country of export of the compensating products.

9 Details of the planned activities

Describe the nature of the planned activities (e.g. details of the operations under a job-processing contract or kind of usual forms of handling) to be carried out on the goods within the customs procedure. Indicate also the appropriate place(s).

If more than one customs administration is involved, indicate the name(s) of the Member State(s) as well as the places.

Where appropriate enter name, address and function of other operators involved. If a transfer of rights and obligations is intended (Articles 82 (2) and 90 of the Code), enter in box 9, if possible, details about the transferee.

10 Economic conditions

The applicant must give reasons for the fulfilment of the economic conditions, by using at least one of the two-digit codes set out in the appendix for each CN code which has been indicated in box 7. These codes can be entered on Annex 1.

11 Customs Office(s)

- a) of entry
- b) of discharge
- c) supervising office(s)

Indicate the suggested customs office(s).

12 Method of Identification

Enter in box 12 the intended means of identification by using at least one of the following codes:

- 1 serial or manufacturer's number
- 2 affixing of plumbs, seals, clip-marks or other distinctive marks
- 3 information sheet INF
- 4 taking of samples, illustrations or technical descriptions
- 5 carrying out of analyses
- 6 information document set out in Annex 104 (not suitable for Inward Processing)
- 7 other means of identification (explain in box 16 "additional information")
- 8 without identification measures according to Article 139 second subparagraph of the Code (not suitable for Inward Processing)

Note:

Box 12 is not to be completed where equivalent goods are used. Box 18 of the continuation form shall be completed instead.

13 Period for discharge (months)

Enter the estimated period needed for the operations to be carried out. The period starts when the goods are placed under the customs procedure. This period ends when the goods or products have been assigned a new permitted customs-approved treatment or use including, as the case may be, in order to claim repayment of import duties after inward processing (drawback system).

Note:

Where the period for discharge expires on a specific date for all the goods placed under the arrangements in a given period, the authorisation may provide that the period for discharge shall be automatically extended for all goods still under the arrangements on this date. If this simplification is required enter: "Article 542(2)" and give the details in box 16.

14 Simplified Procedures

a)

b)

Note: These procedures are generally only used where goods/products are transferring between authorisation holders.

Box 14 a:

If it is intended to use a simplified entry procedure specify using at least one of the following codes:

- 1 Incomplete declaration (Article 253 (1))
- 2 Simplified declaration procedure (Article 253 (2))
- 3 Local clearance procedure with presentation (Article 253 (3))
- 4 Local clearance procedure without presentation (Article 253 (3))
- 5 Not Applicable

Box 14 b:

If it is intended to use a simplified discharge procedure specify using at least one of the following codes:

The same as for box 14 a.

15 Transfer

If a transfer of goods or products is intended state the proposed transfer formalities using at least one of the following codes:

- 1 without customs formalities between different places designated in the authorisation applied for
- 2 transfer from the office of entry to the applicant's or operator's facilities or place of use under cover of the declaration for entry for the customs procedure
- 3 transfer to the office of exit with a view to re-exportation should take place under cover of the customs procedure
- 4 transfer from one holder to another in accordance with Annex 68
Note: Indicate in box 16 the suggested procedure
- 5 control copy T 5 (not suitable for Inward Processing)
- 6 other documents (not suitable for Inward Processing).

16 Additional information

Indicate all additional information considered useful.

17 Declaration

Signed

Dated

Name

If a continuation form is used box 17 need not be completed. Complete box 22 instead.

Continuation form - Inward Processing Explanatory Notes

18 Equivalent Compensation

CN Code	Description

Where it is planned to use equivalent goods, indicate "YES" and state in Annex 3 the eight-digit CN code, commercial quality and technical characteristics of the equivalent goods to enable the customs authorities to make the necessary comparison between import goods and equivalent goods. The Codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison. If the equivalent goods are at a more advanced stage of manufacture than the import goods give appropriate information in box 21.

19 Prior exportation

Where it is planned to use the prior exportation system, indicate "YES" and state the period within which the non-Community goods should be declared for the arrangements taking account of the time required for procurement and transport to the Community.

20 Release for free circulation without customs declaration?

Where it is requested that the compensating products or goods in the unaltered state will be released for free circulation without formalities, indicate "YES".

21 Additional information

Indicate all additional information considered useful with regard to boxes 18 to 20.

APPENDIX 1

(Annex 70)

A. ECONOMIC CODES APPLICABLE TO THE INWARD PROCESSING ARRANGEMENTS

Note: *Please select one of the following economic codes in respect of each of the goods to be processed listed in Annex 1.*

Codes

01: where import goods not mentioned in Annex 73 are concerned and code 30 does not apply

10: unavailability of goods produced in the Community falling within the same eight-digit CN code, being of the same commercial quality and having the same technical characteristics (comparable goods) as the import goods referred to in the application.

The unavailability covers the total absence of Community production of comparable goods, the unavailability of a sufficient quantity of those goods in order to carry out the processing operations envisaged or the fact that comparable Community goods cannot be made available to the applicant in time for the proposed commercial operation to be carried out, despite a request having been made in good time.

11: although available, comparable goods can not be used because their price would make the proposed commercial operation economically unviable.

In deciding whether the price of comparable goods produced in the Community would make the proposed commercial operation economically unviable, it shall be necessary to take account inter alia of the impact that the use of Community-produced goods would have on the cost price of the compensating product and hence on the disposal of the product on the third-country market, having regard to:

- the price before duty of the goods for processing and the price of comparable goods produced in the Community less domestic taxes refunded or refundable on export, taking into account the conditions of sale and any refunds or other amounts applying under common agricultural policy,
- the price obtainable for the compensating products on the third-country market,
- as ascertained from commercial correspondence or other information.

12: comparable goods do not conform to the expressly stated requirements of the third-country purchaser of the compensating products or the compensating products must be obtained from import goods in order to comply with provisions concerning the protection of industrial or commercial property rights (contractual obligations).

30:

1. operations involving import goods of a non-commercial nature;
2. operations carried out under a job-processing contract;
3. usual forms of handling referred to in Article 531;
4. repair;
5. processing operations on compensating products obtained under a previous inward processing authorisation the granting of which was subject to an examination of the economic conditions;
6. processing of durum wheat falling within CN code 1001 10 00 to produce pasta falling within CN codes 1902 11 00 and 1902 19;
7. operations in which the value¹ of the import goods, by eight-digit CN code, does not exceed 150 000 euro for goods listed in Annex 73 or 500.000 euro for other goods, per applicant and per calendar year (de minimis value); or
8. building, modification or conversion of civil aircraft or satellites or parts of them.

31: according to Article 11 of Council Regulation (EC) N° 3448/93, where import goods referred to under section A of Annex 73 are concerned and the applicant presents a document issued by a competent authority permitting the entry for the arrangements for those goods, in the limits of a quantity determined with the aid of a supply balance;

99: the applicant considers the economic conditions to be fulfilled for reasons other than those corresponding to the previous codes. The said reasons are indicated in his application.

Note: **Codes 10, 11, 12, 31 or 99 may be used only where the goods mentioned in Annex 73 are concerned.**

¹ The value is the value for customs purposes of the goods estimated on the basis of the known particulars and on the basis of the documents submitted at the time of the submission of the request.

APPENDIX 2

(Annex 73)

Import goods for which the economic conditions are deemed not to be fulfilled by virtue of Article 539 (1)

Section A: Agricultural products covered by Annex I to the Treaty

1. The following products falling under one of the following common market organisations:
Cereals sector : Products referred to in Article 1(1) of Council Regulation (EEC) No 1766/92,
Rice sector : Products referred to in Article 1(1) of Council Regulation (EC) No 3072/95,
Sugar sector : Products referred to in Article 1(1) of Council Regulation (EC) No 2038/99,
Olive oil sector : Products referred to in Article 1 (2) (c) of Council Regulation (EEC) No 136/66,
Milk and milk products sector : Products referred to in Article 1 of Council Regulation (EC) No 1255/99,
Wine sector : Products referred to in Article 1 (2) of Council Regulation (EC) No 1493/99 and falling under CN subheadings:
08 06 10 90
20 09 60
22 04 21 (quality wine excepted)
22 04 29 (quality wine excepted)
22 04 30
2. Following products falling under CN (sub)headings:
02 04 10 to 02 04 43
22 07 10
22 07 20
22 08 90 91
22 08 90 99
3. Products other than those under points 1 and 2, for which agricultural export refunds equal to or higher than zero are fixed. 17

Section B: Goods not covered by Annex I to the Treaty resulting from the processing of agricultural products

Goods resulting from the processing of agricultural products and listed in the following annexes of Regulations on the common organisation of markets in the agricultural sector or concerning production refunds:

- Annex B to Council Regulation (EEC) No 1766/92 (cereals sector),
- Annex B to Council Regulation (EC) No 3072/95 (rice sector),
- Annex I to Council Regulation (EC) No 2038/99 (sugar sector),
- Annex II to Council Regulation (EC) No 1255/99 (milk and milk products sector),
- Annex I to Council Regulation (EEC) No 2771/75 (eggs sector),
- Annex to Council Regulation (EEC) No 1010/86 (production refunds on certain sugar products used in the chemical industry) and
- Annex I to Commission Regulation (EEC) No 1722/93 (production refunds in the cereals and rice sectors).

Section C: Fishery products

Fishery products listed in Annexes I, II and V to Council Regulation (EC) No 104/2000 on the common organisation of the markets in fishery and aquaculture products and products listed in Annex VI to this Regulation subject to a partial autonomous suspension.

All fishery products subject to an autonomous quota.

