

OUTWARD 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.

Outward Processing Application

1. Name or Business Name and Address:

(a) of the applicant/Declarant/Operator

VAT No: Telephone:

Tan No:

2. Custom Procedure: (For Office Use Only)

Outward Processing

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:

7. Goods to be placed under the customs procedure

(Please complete annex 1)

CN Code	Description	Quantity	Value

8. Compensating or Processed Products

(Please complete annex 2)

CN Code	Description	Rate of Yield

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

11. Customs Offices

(a) customs office of entry:

(b) customs office of discharge:

(c) supervising customs office:

12. Method of Identification

(Enter appropriate code from the following list)

- 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
- 7. Other means of Identification (explain in box 16)

13. Period for Discharge (months)

14. Simplified Procedures

a) <input type="text"/>	b) <input type="text"/>
--------------------------------	--------------------------------

- (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)

Outward Processing - continuation form -

18. System
(Insert appropriate code)

- 1. Standard Exchange system without prior importation
- 2. Standard Exchange system with prior importation

19. Replacement Products

CN Code	Description

20. Article 147(2).

Is a person other than the applicant arranging for the Processing operation to be carried out ?

Yes No

If yes, please give details:

21. Article 586(2).

This applies where it is not possible to establish that the compensating products have resulted from the temporary exported goods.

Does this apply to you ? Yes No

(Delete where applicable)

(If YES, please give details in box 22).

22. Additional Information

17. Signature

Date

Name

(BLOCK CAPITALS)

Explanatory Notes - Outward 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

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

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 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.

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:

- the standard exchange system is to be used,
- Article 586(2) is applied,
- the customs authorities require this in accordance with Article 499 (1).

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 the standard exchange system give details about commercial quality and technical characteristics of the goods.

Rate of yield

Indicate the estimated rate of yield 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.

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

This need only be completed if required by the customs authorities pursuant to Article 585(A).

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

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 Outward Processing)

Note:

Box 12 is not to be completed in the case of **outward processing with standard exchange system** or where **Article 586 (2)** is applied. 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 obtain total or partial relief from import duties upon release for free circulation after outward processing.

14. Simplified Procedures

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 Outward Processing)

6 = other documents (not suitable for Outward Processing)

16. Additional information

Indicate all additional information considered useful.

17.

If a continuation form is used box 17 need not be completed. Complete box 23 instead.

Continuation form "outward processing"

18. System

Where intended enter the appropriate code(s):

1 = Standard exchange system without prior importation

2 = standard exchange system with prior importation

19. Replacement Products

CN Code	Description

Where it is planned to use the standard exchange system(only possible in case of repair), state the eight-digit CN code, commercial quality and technical characteristics of the replacement products to enable the customs authorities to make the necessary comparison between temporary export goods and the replacement products. The Codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison.

20. Article 147(2) of the Code?

Where the applicant is not the person who arranges for the processing operations to be carried out, authorisation may be granted (only for goods of Community origin) in accordance with Article 147(2) of the Code. Indicate "YES" and give the appropriate details.

21. Article 586(2)?

Where the nature of the processing operations does not allow it to be established that the compensating products have resulted from the temporary export goods, the authorisation may nevertheless be granted in duly justified cases, provided the applicant can offer sufficient guarantees that the goods used in the processing operations share the same eight-digit CN code, the same commercial quality and the same technical characteristics as the temporary export goods. The Codes provided for box 12 may be used to suggest supporting means, which might be useful for this purpose. If such an authorisation is applied for indicate "YES" and give the appropriate details.

22. Additional information

Indicate all additional information considered useful with regard to boxes 18 to 21.

