

PROCESSING UNDER CUSTOMS CONTROL 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) 63204/63259
Lo Call No.: 1890 66 63 33
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.

PROCESSING UNDER CUSTOMS CONTROL APPLICATION

1. Name or Business Name and Address:

VAT No.:

Telephone:

Tan No:

2. Custom Procedure: (For Office Use Only)

Processing under Customs Control

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:

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Tan No:

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Name & Address:

Vat No:

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Tan No:

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10. Economic Conditions

(a) Does the import duty advantage by using the procedure exceed the value of € 50,000 per applicant per calendar year?

Yes No

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)

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

Explanatory Notes - Processing Under Customs Control Application

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.

6. Period of Validity of the Authorisation

From:

To:

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	Origin

CN Code

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

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.

Quantity

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

Value

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

8. Compensating or Processed Products

CN CODE	Description	Rate of Yield

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).

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.

Rate of Yield

Indicate the estimated rate of yield for each compensating product, or method by which it is to be established.

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 i.e that the use of non-Community sources enables processing activities to be created or maintained in the Community. (See Appendix I (Annex 76) at rear of application form).

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 Processing under Customs Control)

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 Processing under Customs Control)

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.

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 Processing under Customs Control)

6 = other documents (not suitable for Processing under Custom Control)

16. Additional information

Indicate all additional information considered useful.

APPENDIX 1
(Annex 76)

Part A

The economic conditions shall be deemed to be fulfilled for the following types of goods and operations:

	Column 1	Column 2
Order No	Goods	Processing
1	Goods of any kind	Processing into samples presented as such or put up into sets
2	Goods of any kind	Reduction to waste and scrap or destruction
3	Goods of any kind	Denaturing
4	Goods of any kind	Recovery of parts or components
5	Goods of any kind	Separation and/or destruction of damaged parts
6	Goods of any kind	Processing to correct the effects of damage to the goods
7	Goods of any kind	Usual forms of handling permitted in customs warehouses or free zones
8	Goods of any kind	Processing into products of a kind to be incorporated in or used for civil aircraft for which an airworthiness certificate is issued by a company authorised for such operations by the European aviation authorities or the aviation authorities of a third country
9	Goods covered by Article 551(1) second indent	Any form of processing
10	Goods of any kind not subject to a(n) agricultural - or commercial policy measure or provisional or definitive antidumping - or provisional or definitive countervailing duty	Any form of processing, where the import duty advantage resulted by using the arrangements does not exceed the value of 50 000 euro per applicant and per calendar year.

11	Any electronic type of components, parts, assemblies (including sub-assemblies), or materials (whether or not electronic), which are vital to the electronic working performance of the processed product	<p>Processing into information technology products:</p> <ol style="list-style-type: none"> 1. covered by the Agreement on trade in information technology products which has been approved by Council Decision 97/359/EC¹, where a duty exemption operates on the date of authorisation, or 2. falling within a CN subheading provided for in Articles 1, 2 or 3 of Council Regulation (EC) No 2216/972, where a duty exemption operates on the date of authorisation <p>¹ OJ L 155, 12.6.97, p.1 (the Information Technology Agreement). ² OJ L 305, 8.11.97, p.1.</p>
12	<p>Solid fractions of palm oil falling within CN code 1511 90 19 or Fluid fractions of palm oil falling within CN code 1511 90 91 or Coconut oil falling within CN code 1513 11 10</p> <p>or</p> <p>Fluid fractions of coconut oil falling within CN code ex 1513 19 30</p> <p>or</p> <p>Palm kernel oil falling within CN code 1513 21 11</p> <p>or</p> <p>Fluid fractions of palm kernel oil falling within CN code ex 1513 29 30</p> <p>or</p> <p>Babassu oil falling within CN code 1513 21 19.</p>	<p>Processing into:</p> <ul style="list-style-type: none"> - Mixtures of fatty acids falling within CN codes 3823 11 00, 3823 12 00, ex 3823 19 10, ex 3823 19 30 and ex 3823 19 90 - Fatty acids falling within CN codes 2915 70 15, 2915 70 25, 2915 90 10, ex 2915 90 80, ex 2916 15 00 and ex 2916 19 80 - Mixture of methyl esters of fatty acids falling within CN code ex 3824 90 95 - Methyl esters of fatty acids falling within CN codes ex 2915 70 20, ex 2915 70 80, ex 2915 90 80, ex 2916 15 00 and ex 2916 19 80 - Mixture of fatty alcohols falling within CN code 3823 70 00 - Fatty alcohols falling within CN codes 2905 16 80, 2905 17 00 and 2905 19 00 - glycerol falling within CN code 1520 00 00
13	Castor oil falling within CN code 1515 30 90	<p>Processing into:</p> <ul style="list-style-type: none"> - hydrogenated castor oil ("opal-wax") of CN code 1516 20 10 -12-hydrostearic acid (purity less than 90%) of CN code ex 3823 19 10 -12-hydrostearic acid (purity 90% or more) of CN code ex 2918 19 99 - glycerol of CN code 2905 45 00

14	Tobaccos falling within Chapter 24 of the CN	Processing into "homogenised" or "reconstituted" tobacco falling within CN code 2403 91 00 and/or tobacco powder falling within CN code ex 2403 99 90
15	Raw or unmanufactured tobacco falling within CN code 2401 10 Raw or unmanufactured tobacco partly stemmed/stripped falling within CN code ex 2401 20	Processing into partly or wholly stemmed/stripped tobaccos falling within CN code 2401 20 and into tobacco refuse falling within CN code 2401 30 00
16	Products falling within CN codes: 2707 10, 2707 20, 2707 30, 2707 50, 2707 91 00, 2707 99 30, 2707 99 91, 2707 99 99 and 2710 00	Processing into products falling within CN codes: 2710 00 71 or 2710 00 72
17	Crude oils falling within CN codes 2707 99 11	Processing into products falling within CN codes 2707 10 90, 2707 20 90, 2707 30 90, 2707 50 90, 2707 99 30, 2707 99 99, 2902 20 90, 2902 30 90, 2902 41 00, 2902 42 00, 2902 43 00, 2902 44 90
18	Gas oils with a sulphur content exceeding 0,2 % by weight falling within CN code 2710 00 68 Kerosene falling within CN code 2710 00 55 White spirit falling within CN code 2710 00 21	Mixture of the goods in column 1 or a mixture of one and/or other of the goods in column 1 with gas oil with a sulphur content not exceeding 0,2 % by weight falling within CN code 2710 00 66 or 271000 67 to obtain a gas oil with a sulphur content not exceeding 0,2 % by weight falling within CN code 2710 00 66 or 271000 67
19	PVC material falling within CN code 3921 90 60	Processing into filmscreens falling within CN code 9010 60 00
20	Skating boots without skates attached of CN code 6402 19 00 Skating boots without skates attached of CN code 6403 19 00	Processing into: Ice skates of CN code 9506 70 10 Roller skates of CN code 9506 70 30
21	Motor chassis fitted with cabs, of CN code 8704 21 31	Processing into fire engines fitted with integral fire fighting and/or life saving equipment, of CN code 8705 30 00

Part B

The economic conditions shall be deemed to be examined in the Committee for the following types of goods and operations, which are not covered by Part A:

	Column 1	Column 2
	Goods	Processing
	All goods subject to a(n) agricultural measure or provisional or definitive antidumping – or provisional or definitive countervailing duty	Any form of processing

