

Customs End-Use

GUIDELINES FOR TRADERS

NOTE: It should be noted that these guidelines are intended for general information purposes only and do not purport to be a legal document

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1. Introduction

1.1 What is “End-use”?

End-use is a Customs procedure whereby goods entered for free circulation in the European Union (EU) may be given favourable tariff treatment or relief at a reduced or zero rate of duty on condition they are put to a prescribed use. This procedure is designed to facilitate trade and ease of movement of goods within the EU.

1.2 How does End-use work?

In order to obtain End-use relief, the importer must be the holder of an authorisation. The goods must be put to a prescribed use within a certain period of time. The importer must also keep records on the goods and their treatment. If the goods are not put to the prescribed End-use, duty will be due.

The relief applies to customs duty only and does not extend to any anti-dumping duty, value-added tax or excise duty that may be payable.

1.3 EU Legislation

The legal basis for the end-use regime is set out in the Community [Customs Code](#) (Council Regulation (EEC) No. 2913/92 - Articles 21, 82, 86, 87, 88 and 90) and in the [Implementing Provisions](#) (Commission Regulation (EEC) No. 2454/93 as amended, in particular by Commission Regulation (EC) No. 1602/2000 (Articles 291 to 300)).

1.4 What goods qualify for End-use relief?

- (i) Goods eligible for End-use identified by their Tariff classification.
- (ii) Products intended for aircraft, ships, boats and drilling platforms as set out in Part I, Section II of the [Combined Nomenclature](#).
- (iii) Goods the subject of an Airworthiness Certificate from an Aviation Authority.

In Ireland the Irish Aviation Authority is responsible for the issuing of Airworthiness Certificates. [Council Regulation No. 1147/2002](#) allows for the suspension of customs duty on aircraft parts, components and other goods of a kind to be incorporated in or used for civil aircraft and falling within Chapters 25-97 of the Tariff. Suspension of duty is conditional on submission to Revenue of an original airworthiness certificate issued by a party, normally a manufacturer of aircraft parts, authorised by an Aviation Authority within the Community or a third country when the goods are declared for release into free circulation.

In cases where the original airworthiness certificate cannot be submitted at the time when the goods are released for free circulation, a declaration, signed by the seller of the goods in question, on the commercial invoice or a document annexed thereto, must be presented to Revenue. This declaration should contain the reference number of the airworthiness certificate together with the issuer of the Certificate, and the name and country of the authorising aviation authority.

- (iv) Weapons and military equipment certified by a Competent Authority.

[Council Regulation No. 150/2003](#) suspends import duties on a number of military weapons and equipment on condition that the goods are being used by or on behalf of the military forces of a Member State for the defence of the Member State or for international peacekeeping or support operations.

Duty is suspended for importations of goods under this regulation subject to the application of End-use controls and the issue of the appropriate certificate by the competent authority, which in Ireland is the Department of Defence. Businesses importing such goods on behalf of the Department of Defence must be authorised for End-use and must hold the appropriate certificate issued by that Department (or by the equivalent competent authority in another Member State) covering the goods they wish to import. Appendix 3 contains a list of 4-digit Tariff headings covering weapons and military equipment on which import duties are suspended.

1.5 Goods requiring an End-Use Authorisation

Goods requiring an Authorisation in order to qualify for relief under End-use include:

- (a) Goods identified by their Tariff classification.
- (b) Products intended for the construction, maintenance, repair or conversion of aircraft, ships, boats and drilling platforms as set out in Part I, Section II of the [Combined Nomenclature](#).

1.6 Applicant Eligibility for End-Use Relief

The applicant must be established in the EU. Those who may qualify include:

- importers who **themselves** put the goods to the prescribed end-use; or
- importers who partly process the end-use goods and then transfer the partly processed goods to other persons or traders authorised to carry on the end-use process; or
- importers of end-use goods who **themselves** do not carry out any end-use processing but merely distribute the goods to other authorised persons who then put the goods to the prescribed end-use.

1.7 Exclusions from relief

(i) Goods Not in Free Circulation

The provisions of this Notice do not apply to goods on entry to another Customs Procedure, such as Inward Processing, Warehousing or Free Zone. However, when these goods are eventually placed in free circulation, End-use relief may be claimed.

(ii) CAP Goods

The provisions of this Notice do not apply to CAP goods subject to control provisions derived from CAP regulations or to intervention goods or goods removed from intervention.

2 Authorisation

You must be authorised to use the End-use procedure.

2.1 Types of End-Use Authorisations

There are three main types of End-use authorisation:

- Simplified authorisations which will be suitable for once-off importations or importations of civil aircraft;
- National authorisations for use within this State only;
- Single authorisations for traders wishing to benefit from end-use relief in more than one Member State.

Applications for simplified authorisations are dealt with by the Revenue Official at the point of importation. All other applications for authorisations to import goods under end-use should be made to Economic Procedures Section, Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary. Application should be made on the standard application form available on the Revenue website at www.revenue.ie under Customs – Businesses & Customs – Economic Procedures or from Economic Procedures Section.

Where a decision on an application is pending, duty will be levied on the goods in question.

2.2 Conditions Attaching to Issue of an Authorisation

Before an authorisation can be granted the following conditions must be met:

- Applicants must be able to satisfy Revenue that they are in a position to operate the end-use system correctly (including, where applicable, the provisions for the transfer of goods), that the prescribed end-use can be

complied with and that the system will not be abused to avoid payment of duty;

- Applicants must undertake to assign the goods to the prescribed end-use or alternatively to transfer them to another authorisation holder and to provide the required evidence of their assignment or transfer;
- Revenue supervision of the goods must be assured;
- Any administrative burden must not outweigh the economic benefits of the relief;
- The applicant must maintain adequate and auditable records.
- Security must be provided where deemed necessary by Revenue;
- Applicants must undertake to notify Revenue of any change of circumstances or other factors, which may affect the authorisation.
- A set of conditions relating to the use of the authorisation will have to be signed by the Secretary or Managing Director in the case of a limited company, or by the owner or partner in the case of other traders (see Appendix 1).

2.3 Simplified Authorisation

In certain cases a simplified authorisation arrangement may be availed of where eligible goods are being imported for a particular end-use:

- (i) on a one-off basis e.g. to facilitate those who are not regular importers; or
- (ii) where the importation is a straightforward operation and the nature of the intended end-use is simple and the Revenue supervision required is uncomplicated; for example, importation of a civil aircraft where the end-use can be verified by reference to a certificate of registration in the public records (see paragraph 6.6).

In addition, the following general conditions apply to the issue of a simplified authorisation:

- Clearance for free circulation and assigning of the goods to the prescribed end-use must be carried out solely within Ireland;
- The applicant concerned must use the ordinary Single Administrative Document (SAD) declaration procedure at importation
- The applicant in question must accept sole responsibility for assigning the goods to the prescribed end-use i.e. there must be no transfers or onward selling of the goods to others;
- The applicant must meet all the other conditions laid down by Revenue in relation to the issue of an authorisation.

Applications for such simplified authorisation arrangements are made manually at the point of importation. The SAD is presented to Customs for input to the AEP system. The application on the SAD must be supported by an accompanying document made out in triplicate by the declarant containing at least the following information:

- (a) the name and address of the applicant, the importer and the operator;
- (b) the nature of the end-use;
- (c) the technical description of the goods, the products resulting from their end-use and the means of identifying them;
- (d) the estimated rate of yield from the goods in question or the method by which that rate is to be determined;
- (e) the estimated period for assigning the goods to their end-use;
- (f) the place where the goods are to be put to the end-use.

Acceptance of the entry constitutes the Revenue authorisation in such cases.

The original copy of the above-mentioned accompanying document should be attached to the SAD declaration, the applicant should retain the other copies, one for his/her records and second copy to be submitted to Revenue if a refund of duty is sought.

2.4 National Authorisation

A national Authorisation allows the holder to avail of End-use in this State only.

2.5 Single Authorisation

A single community-wide authorisation will enable the trader to benefit from the end-use provisions in more than one Member State. An application for a single Authorisation on the standard application form is generally submitted in the Member State where the importer's main accounts are held. A company whose main accounts are held in Ireland will apply to Revenue to have another Member State or States included in their Irish Authorisation. In the same way a company whose accounts are held in another Member State will apply to the Customs Authorities in the other Member State to have Ireland included in their Authorisation.

2.6 Integrated Authorisation

An integrated Authorisation will enable the trader to benefit from End-use and another customs procedure (such as Inward Processing, Outward Processing or Customs Warehousing). This type of integrated Authorisation will not be allowed as a simplified Authorisation. The application is made on the standard application form to Economics Procedures Section. The trader must indicate in the application what goods will be entered to each procedure and this information will be specified on the Authorisation.

2.7 Retrospective Authorisation

An authorisation will take effect on the date of issue or at any later date specified in the authorisation. However, Revenue may issue an authorisation retroactively in certain circumstances. In such cases, the authorisation may be backdated to the date on which the application was submitted. If an application relates to the renewal of an existing authorisation and the renewal request is for the same kind of operation and goods, an authorisation may be granted with retrospective effect from the date on which the original authorisation expired. Retrospection will not be allowed where a simplified Authorisation is used.

In exceptional circumstances the retrospective effect of an authorisation may be extended further but not more than **one** year before the date the application was submitted.

2.8 Security

An authorisation is normally granted subject to the lodging of security and the signed acceptance by the applicant of certain conditions. Security is generally not required in the case of fully built civil aircraft provided the Revenue Official at the point of importation is satisfied that there is no risk.

Where security is required, Revenue will determine the nature and amount of such security, which will normally take the form of a bond. In the case of one-off importations under a simplified authorisation arrangement, Revenue may request a bank or insurance company guarantee to cover the duties at risk should the goods not be put to the prescribed end-use.

2.9 Validity

The period of validity of an authorisation is normally three years.

2.10 Rate of Yield

This term is used to express the quantity of manufactured/processed products obtained from a given quantity of imported goods. The expected rate of yield should be specified on the application. It is important that the rate of yield is accurate. If the rate of yield is not known at the time of application and production records are to be used to determine the rate of yield, the application should be noted to this effect.

Where more than one product is obtained from the approved processing operation the rate of yield should be given (as far as possible) for each distinguishable product resulting from the process.

If the rate of yield, which has been entered on the application form and on the authorisation, subsequently changes, the applicant must immediately notify Revenue.

3 Entry of goods to End-use

When traders are entering goods to the procedure they should complete the SAD as follows:

- Enter the procedure codes 115 (other) or 140 (aircraft) in Box 36;
- Enter the Authorisation number in Box 44;
- Enter the invoice numbers or range of numbers in Box 44;

An invoice showing the total value and quantity of goods in the consignment must be retained by the trader, and be readily available to Revenue if requested. Traders must retain copies of the import SADs and supporting documentation for a minimum period of three calendar years after the year in which the goods are no longer subject to End-use control by Revenue.

Where an agent completes a Customs declaration relating to end-use goods in the name of the authorisation holder, he/she must be specifically authorised in writing by the authorisation holder to do so. The authorisation holder remains responsible for any customs duty liability that may be incurred arising from the non-fulfilment of the conditions attaching to the authorisation.

4. Transfer of end-use goods

4.1 General

The transfer of End-use goods may take place without Customs formality between different places named in an authorisation. In addition, goods under End-use control may be transferred from one authorisation holder (*the transferor*) to another holder of an authorisation (*the transferee*). All the goods transferred must be assigned to the prescribed End-use in accordance with the time limits specified in the authorisation. However, the period may be extended in certain circumstances by Revenue (see paragraph 6.2).

The transfer of goods between two authorisation holders within the State may take place without any customs formalities under a simplified transfer procedure using commercial documentation (see paragraph 4.4). However, where goods are being transferred between an authorisation holder in the State and an authorisation holder in a different Member State and where a simplified transfer procedure has not been agreed by Revenue (see paragraph 4.3), the T5 transit control procedure is to be used (see paragraph 4.5). The method by which goods are to be transferred will be set out in the authorisation.

4.2 Transfer of Obligations

The transferor is discharged from his/her obligations where the following conditions are fulfilled:

- the transferee has received the goods and was informed by the transferor that the goods for which the obligations are transferred are subject to end-use Revenue supervision and
- Customs control has been taken over by the transferee's Revenue office. Unless otherwise provided for on the End-use authorisation, this will be when the transferee has entered the goods in his/her records.

4.3 Simplified Transfer Procedures

Where Revenue are satisfied that proper safeguards are in place, they may agree that the transfer of goods between two authorisation holders established in two different Member States may take place using commercial documentation instead of the T5 control copy.

4.4 Transfer of Goods Within the State

Goods subject to End-use can be transferred from one authorisation holder to another within the State without any Customs formalities under a simplified transfer procedure using commercial documentation. However, the responsibility lies with the transferor to check, before any items are dispatched, that the transferee has a valid End-use authorisation for the goods in question.

When the transfer takes place the commercial documents of both transferor and transferee must be suitably noted with details of supply (by transferor) and details of request for delivery, receipt and authorisation number (by transferee).

Copies of the commercial documents used must be forwarded for information to the transferee's local Revenue office with responsibility for supervising the End-use arrangements.

4.5 Transfers to or from Other Member States - T5 Control Document

(a) Where the consignee is resident in another Member State, the **transferor** must prepare one original and 2 copies of the T5 Control Copy (see Appendix 2). The documentary flow for such transfers is as follows:

Transferor: completes original T5 and two copies and forwards them to the transferee;

Transferee: attaches related commercial documentation to original T5 and sends them together with the two copy T5's to the Revenue office responsible for end-use control.

Customs Office of Control:

- verifies details of commercial documentation, completes Box J on the original T5 and date stamps Box J on the original T5 and Box E on the two copies;
- retains copy 2 of T5;
- forwards certified original T5 plus copy 1 to transferee.

Transferee: Retains certified copy one of T5 and forwards original T5 to transferor.

Transferor: Retains certified original T5 in records. Liability is discharged.

- (b) The transferor's obligations under End-use pass to the transferee on the date of receipt (by the latter) of the goods. In the course of their transfer, goods consigned under this procedure need not be presented at the Customs office of departure or destination.
- (c) These arrangements apply equally to goods, which in the course of transport between two points within the Community, cross the territory of an EFTA country and are reconsigned from that country.
- (d) The Customs authorities of the Member States of departure and destination will carry out (periodic) checks at the premises of the transferor and the transferee respectively to ensure that the relevant end-use rules and procedures are being complied with. The transferor and transferee must co-operate with Revenue in the carrying out of these checks and provide any information requested.

4.6 Transfer of Aircraft Parts

A simplified system can be used where certain aircraft parts used for the maintenance and repair of aircraft are being consigned, by air, from one Member State to another by airlines engaged in international traffic. Subject to certain conditions, control Copy T5 may be replaced by an air waybill or equivalent document.

5. Destruction and export outside of the community or diversion to some other use in the community of end-use goods

Where the goods cannot be put to the prescribed end-use because of their condition or for some other valid reason, Revenue may allow the goods to be:

- put to alternative use;
- exported outside the customs territory of the Community; or
- destroyed under Customs supervision.

Where the goods are **put to alternative use**, the appropriate import duties must be paid.

Where the goods are **exported outside the Customs territory of the Community**, they will be regarded as non-Community goods from the time of acceptance of the export declaration. Upon exportation no charges will apply.

Where agricultural end-use products are being exported, the following endorsement is to be made on the Single Administrative Document (in box 44) or on any other document used in lieu thereof:

“ARTICLE 298 REGULATION (EEC) No 2454/93
END-USE: GOODS DESTINED FOR EXPORTATION
AGRICULTURAL REFUNDS NOT APPLICABLE.”

Where the goods are **destroyed under Customs supervision**, any resulting products, which are not exported outside the customs territory of the Community, will be charged with import duty at the rates applicable on the date of destruction of the goods.

Applications for alternative use of end-use goods or for the export or destruction of such goods should be made to the Revenue Office supervising the end-use arrangement.

6. Obligations of authorisation holders

6.1 Revenue Supervision

Goods which are subject to an end-use authorisation remain under Revenue supervision and are liable to import duties until they are:

- (a) assigned to the prescribed end-use;
- (b) exported, destroyed or put to an alternative use.

6.2 Time Limits

The goods must be put to the prescribed end-use within the time limit specified in the end-use authorisation.

However, the specified time limits may be extended by Revenue where unforeseen circumstances arise, or where the time limit originally fixed cannot be met for reasons inherent in the working or processing of the goods.

Applications for extension of time limits should be made to the Revenue office supervising the end-use arrangement in the first instance, giving an estimate of the additional period required.

6.3 Records

Records must be kept in sufficient detail to enable Revenue to verify that the goods are actually put to the prescribed End-use.

These records must be available for inspection by Revenue and must be preserved for a period of three calendar years after the end of the year in which the goods have ceased to be subject to Revenue end-use control.

6.4 Control measures

Apart from inspection of records, Revenue may carry out other control measures such as examination of goods in the course of processing, checking of goods in storage, etc., to verify compliance with the End-use conditions.

In the case of parts destined for End-use in the repair, maintenance, etc. of aircraft or sea vessels, Revenue may examine engineers' and mechanics' reports of work done as well as inspecting the aircraft/vessel in which the goods are used.

6.5 Petroleum Products

In the case of Petroleum Products qualifying for End-use treatment, the trader's records must be sufficient to allow Revenue Officials to trace the goods throughout their processing.

6.6 Satisfying End-Use Conditions

Goods are considered to have been assigned to the End-use in question when:

- (a) in the case of goods which can be used **only once**, they have been assigned to the prescribed End-use within the time limits laid down in the authorisation;
- (b) in the case of goods which may be put to **repeated use**, two years after they are first assigned to the prescribed End-use in accordance with the time limits laid down; the date of such first assignment is to be entered in the company records.

In certain cases End-use is deemed to be completed in the following circumstances:

- Materials used by airlines for the maintenance and repair of aircraft either under the terms of exchange agreements or for their own needs are considered to have been assigned to that End-use at the time of their first assignment to the prescribed use;
The materials in question refer to:
 - (a) goods listed in Part 1, Section II B of the [Combined Nomenclature](#) and
 - (b) goods intended for use in the construction, maintenance and repair of aircraft, covered by the autonomous Community tariff suspensions.
- Certain vehicle parts for assembly are considered to have been assigned to End-use when assembly of the vehicle is complete and the vehicle has left the assembly line;
- Goods intended for certain classes of aircraft for the purposes of their construction, maintenance, conversion or equipping are considered to have been assigned to that End-use when the aircraft is transferred to a person other than the holder of the authorisation or again made available to its owner, inter alia, following maintenance, repair or conversion;
- Goods (referred to in Part 1, Section II A of the [Combined Nomenclature](#)) intended for certain classes of vessel or for drilling or production platforms for the purposes of their construction, repair, maintenance, conversion, fitting or equipping are considered to have been assigned to that end-use when the vessel or drilling platform is transferred to a person other than the holder of the authorisation or again made available to its owner, inter alia, following maintenance, repair or conversion;

Note: End-use relief applies only to goods intended for incorporation in the various categories of eligible vessels or platforms, for their construction, repair, maintenance or conversion and to goods intended

for fitting to or equipping them. It does not apply to plant or tools, or to machinery or equipment for use in a shipbuilding yard or other manufacturing premises. Consumable goods are also excluded.

- Goods (referred to in Part 1, Section II A of the [Combined Nomenclature](#)) supplied directly on board a vessel for the purposes of equipping it are considered to have been put to the End-use at the time of such supply (see note above);
- Civil aircraft are considered to have been put to End-use when they are registered in the public records prescribed for that purpose either in an EU Member State or in a country outside the EU. Evidence of such registration must be produced to Revenue before End-use requirements are met;

7. Waste and scrap

Waste and scrap resulting from the processing of End-use goods should be assigned a Revenue-approved treatment or use prescribed for non-Community goods (i.e. the placing of the goods under a customs procedure, entry into a free zone or warehouse, re-exportation, or abandonment to the exchequer). The waste and scrap should remain under customs supervision until it has been assigned such Revenue-approved treatment or use.

8. Storage of goods

If the trader wished to store goods imported under the End-use procedure with other goods of the same type and quality and having the same technical and physical characteristics she/he must apply to Revenue for permission to do so. It will be necessary to demonstrate the need for such common storage. If allowed, putting an equivalent quantity of the common stock to the prescribed End-use will satisfy requirements.

However, in the case of qualifying (End-use) petroleum products, storage may be allowed in a mixture with other petroleum products or with crude petroleum oils of Tariff Heading No. 2710 11 11. Mixed storage of such goods which are not of the same kind and quality and do not have the same technical or physical characteristics may be allowed only if the whole mixture is intended to undergo one of the treatments referred to in Additional Notes 5(n) and 6 to Chapter 27 of Part 2 of the [Combined Nomenclature](#).

9. Further information

Any further information may be obtained from Economic Procedures Section, Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary – telephone (067) 63204/63237, or from any local Revenue Office.

APPENDIX 1

General conditions to be observed by persons authorised to engage in an End-use Arrangement.

1. The Authorisation is issued by the Revenue Commissioners and may be revoked for non-compliance with Community legislation governing End-use.
2. Acceptance of these conditions does not relieve the Authorisation holder from compliance with the law and regulations for the time being in force relating to End-use or to the importation, transshipment, exportation, warehousing or entry for free circulation of goods including the submission of Intrastat and/or VIES declarations.
3. The goods must be put to the prescribed end-use within a period of from the date of entry for customs purposes or the date of receipt of transferred goods.
4. The Authorisation holder is responsible for ensuring that the tariff code/s quoted on the Authorisation are correct.
5. The Authorisation holder is agreeable to the transmission by the Revenue Commissioners of statistical information relating to goods imported under the arrangement to the EU Commission.
6. The Authorisation must be available in support of the customs entry or other declaration placing the goods under the arrangement. It must also be produced at any time (if so required) for inspection by any Officer of the Revenue Commissioners.
7. Each consignment of goods imported under End-use must be entered in the Automated Entry Processing (AEP) System, in accordance with the AEP Trader Guide. The appropriate procedure code must be inserted in box 37 of the SAD. The Authorisation number must be quoted in box 44.
8. Civil Aircraft are considered to have fulfilled the requirement of End-use when they are registered in the Public records prescribed for that purpose.
9. In the case of goods imported through the parcel post, the words "Imported under End-use arrangements" must form part of the sender's declaration affixed to the parcel.
10. Records must be kept by the holder of the Authorisation at its principal place of business in the State showing, as regards each import consignment:
 - (i) the stock on hands as at the date of Authorisation;*
 - (ii) the serial number of the consignment;
 - (iii) the date of receipt of the goods;

- (iv) the number and date of customs entry and where applicable the date of receipt of the goods on transfer from another authorised user;
- (v) the value of the goods;
- (vi) particulars of the quantities of the goods:
 - (a) used for the purpose for which imported
 - (b) accounted for as scrap or waste
 - (c) transferred to another holder of end-use Authorisation.

* Required only where the importer is already importing End-use goods.

The accounts must contain adequate detail to enable each transaction to be traced and checked against inward and outward movements of materials approved under the arrangement.

Particulars of each consignment received must be recorded under a unique sequential reference and include the internal materials control references allocated by the trader. This record must include the import SAD reference for imports and other recognised references for other receipts.

11. The Authorisation holder is responsible for ensuring that s/he complies with the provisions for the time being in force in relation to the payment of Value Added Tax.
12. The Authorisation holder must co-operate fully with Revenue in all necessary enquiries undertaken in relation to the customs valuation of goods imported under the arrangement.
13. All necessary assistance and co-operation must be provided to Revenue in exercising control of the arrangements and in establishing agreement between official records and the records of the Authorisation holder.
14. In the event of the goods being transferred to another authorised person either in Ireland or elsewhere within the Community advance notification of the transfer must be given. Where goods are transferred the date of transfer and the name and address of the transferee, who must also be authorised to import or receive similar goods under End-use, should be quoted in the notification.
15. Where the Authorisation issued by the Revenue Commissioners provides for use of a local clearance procedure, such procedure applies only to goods held under End-use and provides strictly for the receipt of goods/products from other Authorisation holders. It does not provide for the receipt of other goods at the Authorisation holder's premises. The trader is obliged to notify their local Revenue Office of the receipt of goods from other Authorisation holders and to enter such goods in their records.
16. Revenue reserves the right to vary or add to the conditions set out above.

I/We hereby certify that the conditions (1) to (16) set out above are accepted and I/we undertake to comply with them.

Signed*: _____

Designation of Signatory:

on behalf of: _____

(Name of holder of Authorisation)

Date: _____

*When the Authorisation is issued to an individual, the signatory should be that individual. In the case of a limited company, the Signatory should be the Secretary or Managing Director or General Manager, and in the case of any other trading entity, the owner or partner. A responsible official other than those mentioned may also sign provided he/she is duly authorised in writing to accept liability.

In the case of a non-resident individual, limited company or other trading entity the signatory should be the lawfully appointed Attorney of the holder of the Authorisation, resident in the State.

Appendix 2

Notes on Completion of Form T5

Form T5 is to be used for End-use goods that are being transferred between an Authorisation holder in one Member State and an Authorisation holder in a different Member State.

The T5 Control Copy is to be completed as follows:

- (a) The transferor is to complete the T5 control copy in triplicate (one original and two copies). The copies are to be numbered 1 to 3.
- (b) The T5 control copy must include:
 - **In box A**, (“Office of departure”) the address of the competent Revenue office specified in the transferor’s Authorisation;
 - **In box 2**, the name or trading name, full address and Authorisation number of the transferor;
 - **In box 8**, the name or trading name, full address and Authorisation number of the transferee;
 - **In the box “Important note”** and in box B, the text is to be crossed out;
 - **In box 31 and 33**, respectively, the description of the End-use goods as at the time of transfer, including the number of items and the relevant CN Code;
 - **In box 38**, the net mass of the goods in Kgs;
 - **In box 103**, the net quantity of the goods in words;
 - **In box 104**, a tick in the box “Other (specify)” and in block capitals the following note:
“END-USE: GOODS FOR WHICH THE OBLIGATIONS ARE TRANSFERRED TO THE TRANSFEREE (REGULATION (EEC) No. 2454/93, ARTICLE 296)”;
 - **In box 106**, the taxation elements (viz. value, rate(s) of duty etc.) of the End-use goods being imported; and
the registered number and date of the declaration for release for free circulation and
the name and address of the Revenue office where the declaration was made.
- (c) The transferor must send the complete set of T5 control copies to the transferee;
- (d) The transferee will attach the original of the commercial document (showing the date of receipt of the goods) to the set of T5 control copies and submit all documents to the Revenue office designated in his Authorisation. He/she must also immediately notify this Revenue office of any excess, shortfall, substitution or other irregularity;
- (e) The Revenue office specified in the transferee’s Authorisation is required to fill in box J, including the date of receipt by the transferee, on the original T5 after having verified the corresponding commercial documents and is then to date and stamp Box J on the original T5 and Box E on the two copies. The Revenue office concerned is to retain the second copy of the T5 in its records and return the original and the first copy to the transferee;
- (f) The transferee is to retain the first T5 copy in his/her records and forward the original to the transferor;
- (g) The transferor must retain the original T5 in his/her records.

Appendix 3

Tariff headings for weapons and military equipment on which import duties are suspended

(COUNCIL REGULATION (EC) NO. 150/2003)

2804	8527
2825	8528
3601	8531
3602	8535
3603	8536
3604	8539
3606	8543
3701	8544
3702	8701
3703	8703
3705	8704
3707	8705
3824	8709
3926	8710
4202	8711
4911	8716
5608	8801
6116	8802
6210	8804
6211	8805
6217	8901
6305	8903
6307	8906
6506	8907
7308	9004
7311	9005
7314	9006
7326	9008
7610	9013
8413	9014

8414	9015
8415	9020
8418	9022
8419	9025
8421	9027
8424	9030
8427	9031
8472	9302
8479	9303
8502	9304
8516	9306
8518	9307
8521	9404
8525	9406
8526	