

INWARD PROCESSING

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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SECTION I

INTRODUCTION

1. What is Inward Processing

Inward Processing (IP) is the term used to describe a duty relief procedure established under Council Regulation (EEC) No. 2913/92. It allows goods to be imported into the European Union (EU) for processing without payment of import duties, provided the products which result from the processing are re-exported. A process can be anything from repacking or sorting goods to the most complicated manufacturing.

The IP procedure may be availed of where import goods are subject to certain EU commercial policy measures - see para. 42 for further details.

The IP procedure is also applicable to national import charges. Goods may be imported temporarily for further manufacture and exportation, without payment of excise duty under the suspension system. You may also be able to import goods without payment of Value Added Tax and your local Revenue Office will be able to advise you in this regard.

2. Who can use Inward Processing.

- Individuals, partnerships or corporate bodies established within the European Community, acting on their own behalf or representing a non Community body;
- Individuals, partnerships or corporate bodies established outside the European Community provided imports are of a non commercial nature.

3. How Inward Processing Works.

There are two methods of duty relief under the IP system:

- the suspension system, under which the import duties payable are suspended at importation, see Section IV, security being provided in the form of a bond to cover the unpaid duty,
- or
- the drawback system, where the import duties are paid at importation and reclaimed on subsequent export of the processed goods, see Section IV.

4. Which system to use - Suspension or Drawback.

The suspension system will suit traders who plan to export their processed goods outside the EU, whereas, the drawback system will suit traders who do not know how much of their processed goods will be exported outside the EU.

The drawback system may not be used where:

- (i) The import goods are subject to quantitative import restrictions,
- (ii) The import goods might qualify for preferential tariff arrangements within quotas or allocated ceilings,
- (iii) The import goods are subject to presentation of an import or export licence in the framework of the Common Agricultural Policy,
- (iv) At the time of importation of the import goods or at the time of exportation of the compensating products an export refund is determined for the compensating products,
- (v) At the time of exportation of the compensating products these products are subject to presentation of a licence referred to at (iii) above,
- (vi) Goods are for export under prior export equivalence (see para. 37 & 38);
- (vii) Where goods for processing under Inward Processing are placed in a customs warehouse or free zone.

5. Definitions

In the context of this Notice:

- (i) “Main Compensating Products” means the main product resulting from the processing operations;
- (ii) “Secondary Compensating Products” means any product, other than the main product, resulting from the processing operations;
- (iii) “goods” in the unaltered state” means goods in the same condition as when they were placed under the IP procedure;
- (iv) “import duties” means
 - Customs duties;
 - charges having equivalent effect to Customs duties;
 - import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products.
- (v) “import goods” means the non-Community goods which have been placed under an IP arrangement;
- (vi) “processing operations” means anything from repacking and sorting to the most complicated manufacture;
- (vii) “usual forms of handling” means such handling operations as are needed to ensure preservation of goods or to improve packaging or marketable quality and which, under Community rules, may be carried out in Customs warehouses and free zones. A list of such handling operations is contained in Appendix I.
- (viii) “Release for free circulation” means released on to the community market for sale and consumption in the Community.
- (ix) “Customs approved treatment or use” means any use to which goods are put which is approved by Customs e.g. re-export, entry into warehouse or Free Zone, destruction, release for free circulation, entry to another Inward Processing Procedure etc.

SECTION II

APPLYING FOR AUTHORISATION

6. Authorisation.

You need to be authorised to import or receive IP goods. Authorisations are issued to the person who processes the goods or arranges for them to be processed on their behalf. If you subcontract processing the subcontractor must either hold their own authorisation or be named on your authorisation.

If an application, including processing on your behalf by other companies is approved, you will be the authorisation holder. Other companies included as operators on your authorisation may only receive, process, dispose or transfer IPR goods as specified in your authorisation.

7. Conditions for applying.

In order to qualify for an IP authorisation the applicant must have the intention to export the compensating product. An IP authorisation may be granted only where use of the arrangement may contribute towards creating the most favourable conditions for the export of compensating products, provided that the essential interests of Community producers are not affected. In this regard, an economic test will be required in certain circumstances e.g. where the goods involved are regarded as sensitive (for details of sensitive goods see Appendix 3 which relates to Annex 73 of the Customs Code Implementing Provisions). In such circumstances, a recommendation will be required from the Department of Agriculture & Food or the Department of Enterprise, Trade and Employment before an authorisation can be granted.

8. Application Process

Application forms are available on the Revenue website at www.revenue.ie under Tax and Duty or can be obtained from Economic Procedures Section, Revenue Commissioners, St. Conlons Road, Nenagh, Co. Tipperary

A fully completed application, signed by a competent officer of the company, must be submitted to Economic Procedures Section. Authorisations are generally issued for a three year period except in the case of sensitive goods, for which a three or six month authorisation may be issued.

9. Integrated Authorisation

If you need an authorisation to include use of other customs procedures (eg PCC) as well as IP you can apply for an integrated authorisation.

You will need to specify in your application under which procedure the goods will be entered and under which procedure the compensating products will be discharged.

10. Simplified Authorisation

Traders who only make occasional imports to Inward Processing (IP) may opt for a simplified application procedure rather than applying for and securing authorisation in advance of importation. Under the arrangement, lodgement of the declaration entering the goods constitutes an application. To facilitate the efficient operation of this system, a special form is available which should be completed and lodged with the import SAD. This form can be obtained from Economic Procedures Section or from the Revenue website.

It is not permissible to use the simplified application procedure where:

- Equivalence is used (see para. 37)
- Where sensitive goods included in Annex 73 are concerned – see appendix III
- Where processing will take place in more than one Member State (Single Community-wide Authorisation,) (see para.11)

In order to enter goods to this procedure the full amount of duty must be paid on deposit. The deposit will be refunded when the goods have been properly discharged from the procedure. In order to ensure adequate control of this procedure, a copy of the import SAD accompanied by the form referred to above must be submitted to the relevant Revenue Office within two days of the goods having been entered. Otherwise applications for this simplified procedure will be refused.

11. Single Community-Wide Authorisation.

A single community-wide inward processing authorisation allows an authorisation holder to carry out processing operations in more than one Member State. An application for a single authorisation must be submitted to the customs authorities in the Member State where the applicants main accounts are held and must include the following details:

- names and addresses of all operators;
- details of the sequence of operations;
- exact locations at which these operations are to take place;
- the address of the customs office for each location;
- confirmation that all operators named in the application are aware of their involvement.

SECTION III

ISSUE OF AUTHORISATION

12. Meeting with local Revenue Official

On receipt of your application a copy is referred to the Revenue Office in your area. An official from there will arrange a visit to your premises. The purpose of this visit is to confirm the following:

- the quantity of import goods required to produce a given quantity of finished products – rate of yield;
- is there any waste or scrap by-products from the process;
- the time limit for completing the process – period of discharge;
- what the goods are;
- period of validity;
- details of processing;
- how goods are disposed of;
- identification of goods;
- amount of security if required.

13. Period of validity

Authorisations are generally valid for a period of three years from the date of receipt of the application. For certain agricultural goods the period is restricted as follows:

- 6 months in the case of goods listed in Annex 73, Section A (*appendix III*)
- 3 months in respect of certain dairy products referred to in Art 1(1) of Council Reg EC No. 1255/99

In the case of a simplified application for IP the period of validity is limited to the time allowed to process and re-export the goods entered.

14. Recommendation

The Revenue Official who visits your premises will immediately forward a recommendation to Economic Procedures Section on whether the authorisation should be granted

15. Issue of a Prior Authorisation

In normal circumstances it will take approximately 4 weeks from the date of receipt of an application for an authorisation to issue. A number of factors may cause this period to be extended:

- Application for single community wide authorisation;
- Application for retrospection;

- Completion of the Economic Test;
- Provision of security;

In the case of a first application for IP the authorisation will be delivered to you by your local Revenue Official. 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.

16. Retrospective Authorisation

Authorisations generally take effect from the date the application was submitted. If an application concerns renewal of an authorisation for the same kind of operation and goods, the authorisation may be granted with retrospective effect from the date the original authorisation expired. In exceptional circumstances, the retrospective effect of an authorisation may be extended further, but not more than one year before the date the application for retrospection was submitted.

SECTION IV

OPERATION OF THE PROCEDURE

17. Security.

Under IP suspension a Cover Note must be provided to cover the duty suspended on the import goods and must be presented to Revenue before your authorisation can issue. Cover notes are normally issued by an Insurance Company or Bank. The security must be for a minimum amount of €7,000 or be sufficient to cover the duty suspended. There is a strict legal wording for cover notes which is available from Economic Procedures Section . The Cover Note security remains in place until converted to a Bond.

18. Supervision / Audit

Traders must be able to account for all goods entered to the IP Suspension System, and be able to provide relevant information to a Revenue Official if required. Your accounts and the operation of your authorisation may be subject to a Revenue Audit at any time. The Automated Entry Processing system includes an automatic verification process for authorised IP traders. This process verifies a trader's right to use a procedure code by cross-referencing their data against stored authorisation data. This cross-referencing also applies to the Tariff codes on the authorisation. Any deviation from the data included on the authorisation will result in AEP rejecting the entry. Traders must be able to account for all goods entered to the IP Suspension System, and be able to provide relevant information to a Revenue Official if required. Your accounts and the operation of your authorisation may be subject to a Revenue Audit at any time. In the case of single community-wide authorisations, overall control rests with the issuing Member State (MS). However, each MS on the authorisation may put in place specific controls for the procedure taking place in their administration.

19. Discharge of liability.

The discharge of IP is regarded as complete when all conditions for use of the procedure have been complied with and the compensating products or goods in the unaltered state are:

- Exported from the Community
- Transferred to another Customs Procedure or to another operator authorised to use one of those procedures e.g. Customs Warehouse, Free Zone, Processing Under Customs Control(PCC), Temporary Importation – see para 28
- Transferred to another Member State to be entered to another Customs Procedure in that Member State
- Transferred to a Customs Approved Use such as Export Shops, armed forces, Embassies, ships stores

- Used for the first time in the manufacture repair, modification or conversion of Civil Aircraft or spacecraft or parts thereof or related equipment
- Released for free circulation in the Community with payment of duty, import VAT and compensatory interest (suspension goods)
- Destroyed under customs supervision
- Abandoned to the exchequer

20. Reduced rates of duty on Secondary Compensating Products (SCP)

If as a result of your processing operation you have SCPs and put them on the Community market you will generally pay duty at the rate appropriate to the goods originally imported. You may however be able to pay a reduced or nil rate of duty ie the rate applicable had the SCP itself been imported. This rate is referred to as the “own rate” but can only be considered if the main compensating products(MCP) have been exported from the Community.

Your authorisation will state whether any SCPs you produce may be eligible to an own rate. The list of SCPs to which own rates of duty could be applied are set out in Annex 75 of Commission Regulation EC No 2454/93.

You can use own rates whether you use IP suspension or Drawback. If an own rate applies, relief will be based on the difference between the duty rate of the imported goods and the duty rate of the SCP calculated on the value of the SCP. The quantity of SCPs on which you can claim an own rate depends on the quantity of main products that you export from the EU e.g. if you export 90% of your MCP you can use the own rate, if applicable, for up to 90% of the SCP that you release on the Community market. You will not be entitled to claim relief on SCPs in respect of any quantities of MCPs you release for use on the Community market even if the SCPs are exported from the Community or destroyed under Customs supervision.

21. Destruction under Customs supervision.

Application for permission to destroy compensating products or goods in the unaltered state should be made to your local Revenue Office, before destruction takes place. Where destruction deprives the products or goods of all value no import duties will be payable. Otherwise the waste and scrap resulting from the destruction must itself be dealt with in one of the ways above.

22. Goods not accounted for.

The appropriate import duties must be paid on any goods covered by an IP suspension arrangement which are not satisfactorily accounted for.

23. Refund claims made in other Member States.

If IP drawback goods are discharged in a Member State other than that where the goods were first entered to the procedure a refund claim may be lodged in either the Member State of discharge or the Member State of entry. If the refund claim is being lodged in the Member State of entry documentary evidence in the form of an INF7 or other commercial documents must be presented. INF7 forms should be available from any customs office throughout the EU.

24. Entry to the arrangements.

Goods may be entered to IP at the time of importation or be entered from another customs procedure eg warehousing. Standard requirements re completion of the entry documentation apply. Procedure code 51 applies to IP suspension and procedure code 41 applies to IP drawback.

25. Rate of yield.

The rate of yield is the quantity of processed product made from a unit quantity of import goods. The expected rate of yield or the method by which it will be calculated must be specified in your application. This rate will be verified by the local Revenue Official during the initial visit to your premises. In cases where the rate of yield is not known at the time of application or the rate may vary, you should record on your application that you intend to use your production records as the basis for establishing the rate. If you have entered the rate of yield on the application/authorisation and the rate subsequently changes or is incorrect, you must inform the local Revenue Official.

For certain processing operations on agricultural goods the Commission has set standard rates of yield. Further details on standard rates of yield are available on request from Economic Procedures Section.

26. Period for discharge

The period of discharge is the period required to enter, process and dispose of the IP goods. The period required must be specified on your application and will be verified by your local Revenue Official during the initial visit to your premises. For certain agricultural goods this period may be limited to a period of 3 months or 6 months.

27. Bill of Discharge.

A bill of discharge is a report showing the distribution of the goods entered for inward processing. It must be presented to your local Revenue Office within 30 days of the expiry of the period for discharge of the goods. The report should show:

- the authorisation reference number
- the quantity of each type of import goods
- the Combined Nomenclature (Tariff) Code of the import goods
- the Customs value and rate of Customs duties due on the imported goods
- the particulars of the declarations entering the import goods
- the established rate of yield
- the quantity of the compensating product

- the value of the compensating product
- the Customs approved treatment or use assigned to the compensating products (see (i), (ii) para. 5) as well as particulars of the relevant declarations or other documents used to discharge the goods or products from inward processing
- the amount of Customs duty to be paid on any import goods released for free circulation.

28. Transfer Procedure for Inward Processing Goods.

Goods entered under any type of IP authorisation may be transferred from one authorisation holder to another or between operators. You must ensure when completing your IP application that you provide the name(s) and address(s) of any operators who will handle your goods and the locations where the goods will be processed and transferred.

29. Transfer from one authorisation holder to another.

Transfer from one authorisation holder to another can only take place where the latter enters the transferred goods for the arrangements using the local clearance procedure. Notification to the customs authorities and entry in the records of the goods must take place upon their arrival at the premises of the second holder thereby discharging the first holder's liability. The transfer may take place under Normal Procedures or Simplified Procedures as outlined in Appendix II.

30. Transfer of Goods under a Single Authorisation

Subject to the agreement of the Member States involved, goods can be transferred from the authorisation holder to an operator in another Member State without customs formalities. The authorisation holder retains responsibility for maintenance of accurate records that show where the goods are at all times. The operator must also keep records to show where the goods are and what process they undergo.

31. Transfer of goods from an authorisation holder to an operator

Goods can be transferred from the authorisation holder to an operator within Ireland without customs formalities. The authorisation holder retains responsibility for maintenance of accurate records that show where the goods are at all times. The operator must also keep records to show where the goods are and what process they undergo.

32. Transit.

IP goods may be transferred by use of the Transit procedure. For further details you should contact Transit Section in Nenagh Tel: 067 – 63440

SECTION V

PAYMENT OF DUTIES/COMPENSATORY INTEREST

33. Goods released for free circulation/Compensatory Interest

IP goods – in the unaltered state or compensating products - which are released for free circulation will be subject to payment of the customs duty which would have been payable at the time of entry to IP. Such goods will be subject to a compensatory interest charge. In calculating liability no reduction in import duties is allowed in respect of production waste.

The rate of compensatory interest used is the three month money market interest rate published in the Monthly Bulletin of the European Central Bank which is available on the EC Commission website or at www.ecb.int .

The rate applied will be that applicable two months before the month in which the customs debt is incurred and applies to the whole period for which interest is due. . Interest will be applied per calendar month for the period running from the first day of the month following the month in which the goods were entered under the suspension system, to the last day of the month in which the goods were released for free circulation. The period for which interest is charged will not be less than one month.

34. Situations where Compensatory Interest is not payable.

Compensatory Interest is not due if:-

- the period for interest is less than one month;
- the interest due on a diversions entry is less than €20;
- you release the goods to free circulation to obtain a preference certificate for export to a preference giving country;
- you destroy goods under customs supervision and the resultant scrap and waste is released for free circulation;
- secondary compensating products (see para. 20) are released for free circulation;
- where a customs debt is incurred as a result of an application for release for free circulation of drawback goods that have been placed under a customs procedure or in a free zone or warehouse, as long as the duties payable on the products in question have not yet actually been repaid or remitted;
- you can prove that a firm export order has been lost due to circumstances beyond your control;
- you paid cash security at least equal to the amount of duty due;

35. Payment of Duties.

Unless a special arrangement for deferred payment (see para. 36) has been approved, an appropriate entry must be lodged and the import duties paid before goods are placed on the Community market. Any compensatory interest due must also be paid and this should be shown separately on the entry.

36. Deferred Payment Arrangements.

Where goods are released for free circulation on a regular basis the Customs authorities may grant the use of a simplified procedure (without the need to present an entry at each release) subject to the provision of a deferred payment arrangement. Under this arrangement an entry in respect of the goods released for free circulation in any one month, together with the import duties and any compensatory interest payable, must be lodged with Customs by the fifteenth day of the month following release. Operation of the arrangement is subject to provision of separate surety cover to guarantee the import duties on the released goods. Any application to operate this system should be agreed with the local Revenue Official in advance.

SECTION VI

SPECIAL ARRANGEMENTS

37. Equivalent Compensation.

This is a procedure that can allow you to use identical free circulation goods in place of Inward Processing goods. This is generally used in cases where traders are experiencing supply problems in respect of import goods. The equivalent goods must fall within the same subheading of the Common Customs Tariff, be of the same commercial quality and have the same technical characteristics as the import goods. Equivalent goods may be at a more advanced stage of manufacture than the import goods provided the essential part of the processing is carried out by the inward processor or on his/her behalf.

If you import rice, wheat, sugar, live animals or meat, maize or olive oil milk or milk products special rules apply.

38. Prior exportation.

Prior export equivalence allows the export of products made from equivalent goods to take place before you import the IP goods i.e. export before import. Traders may manufacture products from Community equivalent goods and export the products before the import of the replacement goods. You may not use prior exportation in conjunction with the Drawback system.

39. Triangular Traffic System. INF 5

The triangular traffic system allows goods or compensating products to be exported from a Member State other than the one where the goods were entered for the procedure. You may also use triangular traffic in conjunction with prior exportation/equivalence. This allows compensating products derived from equivalent community goods to be exported from a place other than that where the goods were imported. The export may take place before the import of the third country goods (EX/IM). A special information document (INF5) may be used to control the movement of the goods and to facilitate the exchange of information between Member States. The Customs authorities may agree to other means of exchange of information.

40. The 'No-Drawback' Rule

Certain Preferential Trade Agreements concluded between the EU and third countries include a provision known as the "No Drawback" rule. Under this provision goods do not qualify for preferential tariff treatment on entry to the agreement country where materials used in their manufacture have benefited from "a drawback (refund) of customs duty or exemption from customs duty of whatever kind". Therefore, a Movement Certificate EUR1 or Invoice Declaration may not be issued for goods containing any materials which have benefited from duty suspension under IP. Details of these countries may be obtained from the Origin Unit at Tel: 067 - 63213.

SECTION VII

MISCELLANEOUS

41. Exportation for further processing.

All or part of the compensating products or goods in the unaltered state may be temporarily exported for the purpose of further processing outside the Community under the Outward Processing (OP) procedure.

Provided you are authorised for OP before you export the goods for processing, you can claim the reduced rate of duty under OP if the goods are released for free circulation on their return. If the goods are re-entered to IP, the duty liability remains suspended until the goods are discharged from the procedure. If the goods are re-entered to IP drawback the duty must be paid on their return.

42. Prohibitions and Restrictions on goods.

Goods entering IP are not exempt from import and/or export prohibitions and restrictions. Licensable goods subject to quantitative restrictions, goods subject to Tariff Quotas or other quantitative import restrictions etc. may be entered to IP suspension. If goods are released for free circulation they must comply with any commercial policy measures applicable.

43. Restrictions on the use of Inward Processing in Agricultural Goods.

Regulations made from time to time prohibit outright or restrict the use of certain agricultural products in inward processing. Details of these prohibitions and restrictions are published in the Official Journals of the Community and may also be obtained on request from Economic Procedures Section in Nenagh.

44. Further information.

The legislation governing the procedure is contained in the following table:

REGULATION	OFFICIAL JOURNAL
Council Regulation (EEC) No. 2913/92	No. L302 of 12 October 1992
as amended by Regulation (EC) No. 2700/2000 of the	No. L311 of 12 December 2000
Commission Regulation (EEC) No. 2454/93	No. L253 of 11 October 1993
as amended by Regulation (EC) No. 993/2001	No. L141 of 28 May, 2001

The relevant journals are available from the Government Publications Office, Molesworth St., Dublin 2.

Further Information is available from:

**Office of the Revenue Commissioners,
Economic Procedures Section
Customs Division,
St. Conlan's Road,
Co. Tipperary.**

**Tel. 067-63204/ 63462
Fax. 067-32373**

E-Mail Address: revcep@revenue.ie

Or visit the Revenue website at www.revenue.ie

Appendix I
Usual forms of Handling
LIST OF USUAL FORMS OF HANDLING PERMITTED IN CUSTOMS
WAREHOUSES OR FREE ZONES.

Annex 72 of modernised implementing provisions

Unless otherwise specified, none of the following handling may give rise to a different eight-digit CN code. *(usual forms of handling listed below will not be permitted if, in the opinion of the Customs Authorities, the operation is likely to increase the risk of fraud.)*

1. Ventilation, spreading-out, drying, removal of dust, simple cleaning operations, repair of packing, elementary repairs of damage incurred during transport or storage insofar as it concerns simple operations, application and removal of protective coating for transport.
2. reconstruction of the goods after transport.
3. stocktaking, sampling, sorting, sifting, mechanical filtering and weighing of the goods;
4. removal of damaged or contaminated components;
5. conservation, by means of pasteurisation, sterilisation, irradiation or the addition of preservatives;
6. Treatment against parasites.
7. anti-rust treatment;
8. treatment:
 - by simple raising of the temperature, without further treatment or distillation process or,
 - by simple lowering of the temperature;even if this results in a different eight-digit CN – code.
9. electrostatic treatment, uncreasing or ironing of textiles;
10. treatment consisting in:
 - stemming and/or pitting of fruits, cutting up and breaking down of dried fruits or vegetables, rehydration of fruits, or,
 - dehydration of fruits even if this results in a different eight-digit CN code;
11. desalination, cleaning and butting of hides;
12. Addition to goods, or addition or replacement of accessory components as long as this addition or replacement is relatively limited or is intended to ensure compliance with technical standards and does not change the nature or improve the performances of the original goods, even if this results in a different eight-digit CN code for the added or replacement goods;
13. Dilution or concentration of fluids, without further treatment or distillation process, even if this results in a different eight-digit CN-code.
14. The mixing between them of the same kind of goods, with a different quality, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods.
15. Dividing or size cutting out of goods if only simple operations are involved;

- 16.** Packing, unpacking, change or packing, decanting and simple transfer into containers, even if this results in a different eight-digit CN code; the affixing, removal and altering of marks, seals, labels, price tags or other similar distinguishing signs; [except for operations likely to increase the risk of fraud, in particular by giving to goods in question the appearance of a different origin to their real one];
- 17.** Testing, adjusting regulating and putting into working order of machines, apparatus and vehicles, in particular in order to control the compliance with technical standards, if only simple operations are involved.
- 18.** Dulling of pipe fittings to prepare the goods for certain markets.

Appendix II
Transfer of Goods
TRANSFER OF GOODS OR PRODUCTS BY THE ARRANGEMENTS
FROM THE HOLDER OF ONE AUTHORISATION
TO THE HOLDER OF ANOTHER

(Annex 68 of modernised implementing provisions)

Normal Procedure (3 SAD copies)

1. Where the goods or products are transferred from the holder of one authorisation to the holder of another, a form corresponding to the Single Administrative Document, shall be completed on copies 1, 4, and an additional identical copy to copy 1.
2. Before a transfer takes place, the supervising office dealing with the holder of the first authorisation shall be notified of the proposed transfer, in a manner which that office shall determine, in order to enable the performance of any checks considered necessary.
3. Additional copy 1 shall be retained by the first holder (the sender of the goods or products) and copy 1 forwarded to his supervising office.
4. Copy 4 shall accompany the goods or products and be retained by the second holder.
5. The supervising office of the first holder shall forward copy 1 to the supervising office of the second holder.
6. The second holder shall issue the first holder a receipt for the transferred goods or products specifying the date of their entry into the records which the latter shall retain.

Simplified procedures:

I Using 2 SAD copies

7. Where goods or products are transferred from one holder to another without discharge of the arrangements only copies 1 and 4 of the document referred to in paragraph 1 of Section A shall be completed.
8. Before the goods or products are transferred, the supervising office shall be informed of the intended transfer in the manner that they shall stipulate, to enable them to carry out any controls they consider necessary.
9. The first holder (the sender of the goods or products) shall retain copy 1.
10. Copy 4 may accompany the goods or products and be retained by the second holder.
11. Paragraph 6 of Section A shall apply.

II. Using other methods instead of the SAD where the necessary information is provided:

- data processing,
- commercial or administrative documents or
- any other document.

Appendix III

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 1 to the Treaty

1. The following products falling under one of the following common market organisations:

Cereal 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) 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.

Section B: Goods not covered by Annex 1 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
- 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 (EC) No 1722/93 (production refunds in the cereals and rice sectors).

Appendix IV

Economic Codes

Economic codes applicable to the inward processing arrangements

(Annex 70 of modernised implementing provisions)

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 are 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, & 99 may be used only where 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 V

CONDITIONS FOR USE OF THE INWARD PROCESSING PROCEDURE.

GENERAL CONDITIONS TO BE OBSERVED BY PERSONS AUTHORISED TO ENGAGE IN INWARD PROCESSING UNDER THE DRAWBACK SYSTEM.

1. The Authorisation is issued by the Revenue Commissioners and may be revoked for non-compliance with Community legislation governing Inward Processing.
2. Where necessary the authorisation is issued in accordance with a recommendation made by the Department of Agriculture, Fisheries & Food and/or the Department of Enterprise, Trade and Employment and remains in effect only as long as that recommendation continues.
3. The Authorisation does not relieve the importer from compliance with the law and regulations for the time being in force relating to the importation, transshipment, exportation, warehousing or entry for free circulation of goods.
4. The holder of the Authorisation is responsible for ensuring that the tariff code numbers quoted thereon are correct.
5. The holder of the Authorisation is agreeable to the transmission by the Revenue Commissioners of statistical information relating to goods imported under the arrangement to the European Commission.
6. The Authorisation must be available in support of the customs entry or other declaration placing goods under the inward processing regime. It must also be produced at any time (if so required) for inspection by any Revenue Official.
7. Each consignment of goods imported under the arrangement must be entered on a SAD declaration or on the Automated Entry Processing (AEP) system, completed in accordance with the AEP Trader Guide. The appropriate procedure code (first two digits 41) must be inserted in box 37.. The Authorisation number must be quoted in box 44.
8. In the case of goods imported through the parcel post the words "imported under IP drawback" must form part of the sender's declaration affixed to the parcel.

9. Accounts must be kept at the premises of the Authorisation holder showing the quantity of all the goods:-
- (a) imported under the arrangement
 - (b) exported outside the Community (or placed under a customs control procedure with a view to subsequent exportation) after having undergone the process of manufacture, the quantity of the compensating products concerned must also be given.

Particulars of each consignment are to be shown separately and each import and export consignment is to be numbered in a separate consecutive series.

10. Schedules, to be known as Processing Schedules must be furnished to your local Revenue Official showing, in respect of each type and size of product to be manufactured, the quantity of each description of goods imported under the arrangement which is required to complete the finished product, or a specified number of such products. In the manufacture of the products in question no departure may be made from a Processing Schedule unless prior notice of the change has been given to your local Revenue Official and a new schedule has been furnished to them and has been approved.
11. The accounts referred to in condition 9 must be kept accessible to and open for inspection by any Revenue Official and such Officer must be afforded every facility for satisfying themselves as to their accuracy. These accounts, including details required on bills of discharge may be subject to review by the Revenue Audit Unit and the authorisation holder may be requested to present a new accounting system.
12. Samples of the goods imported and of the compensating products in which they are used must be furnished to any Revenue Official on demand by them.
13. The Authorisation holder must notify their local Revenue Office of any material change in the rate of yield impacting on duty liability.
14. Appropriate documentary evidence of disposal of the compensating products by:
- (a) exportation outside the customs territory of the Community (quote SAD form reference(s)),
 - (b) placing, with a view to subsequent disposal under a customs control procedure (specify procedure and quote reference(s)),

must be produced with any claim(s) for repayment of customs duty. Such claims

on Form C.& E.1033, should normally be lodged with Customs within six months from the date on which the compensating products have been dealt with in one of the ways referred to at (a) and (b) above.

15. Where the compensating products are exported/dispatched in accordance with condition 14(a), a SAD form must be completed or an appropriate entry must be made to the AEP system in accordance with the AEP Trader Guide. The appropriate procedure code (last two digits 41) must be inserted in box 37. In box 44 the Authorisation number must be quoted together with the invoice/serial number of the export consignment as shown in the authorisation holder's accounts.
16. Where the authorisation issued by Revenue Commissioners provides for use of a local clearance procedure under Item 14 (a), such procedure provides strictly for the receipt of Inward Processing goods/products from other authorisation holders and does not provide for the receipt of other goods at the authorisation holder's premises. The trader is obliged to notify his local Revenue Office of the receipt of Inward Processing goods from other authorisation holders and to enter such in his Inward Processing records.
17. The authorisation holder is responsible for ensuring that s/he complies with the provisions for the time being in force in the relevant Member State(s) in relation to the payment of Value Added Tax.
18. Adherence to these conditions does not remove the obligation from the Authorisation holder to comply with EU law and regulations governing Inward Processing.
19. The Revenue Commissioners reserve the right to vary or add to the conditions set out above.

I/We(Name in block letters) hereby certify that the conditions (1) to (19) set out above are accepted and undertake that they will be complied with.

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, 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.

**ANNEX A TO INWARD PROCESSING AUTHORISATION
GENERAL CONDITIONS TO BE OBSERVED BY PERSONS AUTHORISED TO ENGAGE
IN AN INWARD PROCESSING ARRANGEMENT UNDER THE SUSPENSION SYSTEM.**

1. The authorisation is issued by the Revenue Commissioners and may be revoked for non-compliance with Community legislation governing Inward Processing.
2. Where necessary the authorisation is issued in accordance with a recommendation made by the Department of Agriculture, Fisheries and Food or the Department of Enterprise, Trade and Employment and remains in effect only as long as that recommendation continues.
3. Goods imported or otherwise received under the arrangement or compensating products derived from such goods
 - *may not be placed on the Community market except with the prior permission of the Revenue Commissioners
 - *may be placed on the Community market, subject to the conditions below and provided this does not contravene Community Inward Processing provisions relating to release for free circulation.
 - (* To be deleted as appropriate by an official from your local Revenue Office)
4. 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 Inward Processing or to the importation, transshipment, exportation, warehousing or entry for free circulation of goods.
5. The Authorisation holder is responsible for ensuring that the tariff code numbers quoted on the Authorisation are correct.
6. The Authorisation holder is agreeable to the transmission by the Revenue Commissioners of statistical information relating to goods imported under the arrangement to the European Commission.
7. The Authorisation must be available in support of the customs entry or other declaration placing goods under the arrangement. It must be produced at any time (if so required) for inspection by any Revenue Official.
8. Each consignment of goods imported under inward processing (suspension) must be entered on a SAD declaration or on the Automated Entry Processing (AEP) system, completed in accordance with the AEP Trader Guide. The appropriate procedure code (first two digits 51) must be inserted in box 37 of the SAD. The Authorisation number must be quoted in box 44 of the SAD. The entry must bear a declaration that the goods entered thereon are being imported for the purpose of undergoing a process of manufacture in accordance with an Authorisation issued by the Revenue Commissioners. The entry must be supported by an invoice(s), in duplicate, showing the total value and quantity of goods in the consignment.
9. In the case of goods imported through the parcel post, the words “Imported under I.P. suspension” must form part of the sender’s declaration affixed to the parcel.
10. Accounts must be kept at the premises of the Authorisation holder showing the quantity of all the goods:-
 - (a) imported or otherwise received under the arrangement,
 - (b) used in manufacture,
 - (c) exported outside the Community after having undergone the process of manufacture, the quantity of the compensating products concerned being also given,
 - (d) placed on the Community market by permission of the Revenue Commissioners,
 - (e) destroyed under customs supervision, or otherwise accounted for as waste,
 - (f) transferred to other approved regimes,

- (g) remaining on hands at the end of any approved period as mentioned in the conditions.

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.

In the case of (a), particulars of each consignment received must be recorded under a unique sequential reference and include the internal materials control references allocated by the trader. The records to include the import SAD reference for imports and other recognised references for other receipts.

In the case of (c), particulars of each dispatch of compensating products must be recorded under a unique sequential reference number and include the business commercial reference numbers. The records to include the export SAD reference for goods for export and other recognised references for other deliveries and transfers.

In the case of (d), where any of the imported goods are liable to excise duties, separate accounts must be kept in respect of the quantities placed on the home market and the market of other Member States.

11. Schedules, to be known as Processing Schedules, must be provided to the proper Administration Unit Office showing, in respect of each type and size of product to be manufactured, the quantity of each description of goods imported under the arrangement which is required to complete the finished product, or a specified number of such products. In the manufacture of the products in question no departure may be made from a Processing Schedule unless prior notice of the change has been given to the proper Administration Unit and a new Schedule has been furnished to him and has been approved.
12. The Authorisation holder must notify his/her local Revenue Office of any material change in the rate of yield impacting on duty liability.
13. The accounts referred to in the condition 10 must be kept accessible to and open for inspection by any Revenue Official and such Officer must be afforded every facility for satisfying himself as to their accuracy. These accounts, including details required on bills of discharge may be subject to review by the Customs Audit Unit and the authorisation holder may be requested to present a new accounting system.
14. Samples of the goods imported and of the compensating products in which they are used must be provided to any Revenue Official on demand by them.
15. In respect of each period of ____ months, commencing from the first day of each quarter, a summary of the accounts required under condition 10 must be furnished in the form of a Bill of Discharge / balanced statement to the local Revenue Principal Officer within ten days from the termination of such period, and each such return must be certified by the Secretary or by a duly authorised official to be a full and true account of all transactions related to the arrangement which took place during the period in question.
16. The goods imported or otherwise received without payment of import duties under the arrangement, either in the unaltered state or in the form of compensating products, must be
 - (i) exported outside the Community, the goods being produced, before exportation, to a Revenue Official for examination either at the importer's premises (subject to payment of the appropriate charges for the Officer's attendance) or at the Export Station, duty or other like charge being paid on any goods attracting such charges which have been incorporated in the compensating products being exported to certain countries outside the Community (e.g. EFTA countries);
 - (ii) placed on the Community market by permission of the Revenue Commissioners, duty, levy or other like charge being paid on any goods attracting such charges.
17. Where goods/compensating products are exported/dispached in accordance with condition 16(i) or (ii), a SAD form must be completed and presented to customs at the place of exportation or an appropriate entry must be made to the AEP system (in accordance with the AEP Trader Guide). The appropriate procedure code (last two digits 51) must be inserted in box 37 of the SAD. The Authorisation number must be quoted in box 44 of the

SAD together with the invoice/serial number of the export consignment as shown in the Authorisation holder's accounts. The entry must be supported by the export documents required by the regulations.

18. Dutiable goods not used in manufacture, and also any waste material resulting from the manufacturing operations, must be exported, destroyed without delay in the presence of a Revenue Official or otherwise accounted for to the satisfaction of the Revenue Commissioners and any duty or other like charge due on exportation or otherwise must be paid thereon.
19. Duty must be paid on demand on any dutiable goods which at any time are not shown to have been exported under these conditions or not to have been otherwise accounted for to the satisfaction of the Revenue Commissioners.
20. Subject to condition 3 above, before any goods or compensating products are placed on the Community Market:

import duty must be paid, unless at the time of placing on the Community market an arrangement for deferred payment of such duties has been approved by the Revenue Commissioners: where such deferred payment has been approved, duty and compensatory interest due in respect of diversions made in a particular month must be paid on or before the fifteenth day of the following month; and where the goods are subject to commercial policy measures, the appropriate quota licence/ import authorisation issued by the Department of Enterprise, Trade and Employment or the Department of Agriculture, Fisheries and Food must be produced.
21. The authorisation holder is responsible for ensuring that they comply with the provisions for the time being in force, in the relevant Member State(s) in relation to the payment of Value Added Tax.
22. Where the placing of goods or products on the Community Market is permitted under condition 3, the Authorisation holder must co-operate fully with Revenue Officials in all necessary enquiries undertaken in relation to the customs valuation of goods imported under the arrangement and, in particular, a valuation declaration form (C&E G563) must be completed at the time of entry of the goods concerned to the arrangement. Where the declared value is not accepted, pending investigation and adjustment as found necessary, compensating products or goods in the unaltered state may not, in any circumstances, be placed on the Community market except on payment of a deposit sufficient to cover the proper amount of duty payable thereon.
23. Where the authorisation issued by Revenue Commissioners provides for use of a local clearance procedure under Item 14 (a), such procedure provides strictly for the receipt of Inward Processing goods/products from other authorisation holders and does not provide for the receipt of other goods at the authorisation holder's premises. The trader is obliged to notify the local Revenue Office of the receipt of Inward Processing goods from other authorisation holders and to enter such in his Inward Processing records.
24. A general bond in an adequate penalty must be entered into or alternative security acceptable to the Revenue Commissioners provided to secure the suspended duty and for the due observance of these conditions.
25. All necessary assistance and co-operation must be provided to your local Revenue Official in taking stock of goods held under the arrangement and in establishing agreement between official stock records and the records of the Authorisation holder.
26. The Revenue Commissioners reserve the right to vary or add to the conditions set out above.

I/We.....(Name in block letters) hereby certify that the conditions (1) to (26) set out above are accepted and undertake that they will be complied with.

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.

CONDITIONS TO BE OBSERVED BY PERSONS AUTHORISED TO OPERATE EQUIVALENT COMPENSATION

1. In these conditions

"import goods" means the non-Community goods placed under inward processing,

"equivalent goods" means the equivalent Community goods which, under the equivalent compensation arrangement, replace the import goods,

"equivalent compensating products" means the compensating products processed from equivalent goods.
2. The conditions accepted by you in relation to Inward Processing Authorisation No. _____ apply.
3. Importation of import goods and exportation of equivalent compensating products must be carried out only by the holder of the inward processing Authorisation.
4. A separate account must be kept showing disposal of the import goods and exportation of the equivalent compensating products.
5. A deposit in an amount sufficient to cover the potential duty outstanding at any time on import goods put on the Community market under the arrangement, prior to the exportation of the equivalent compensating products, must be lodged with your local Revenue Office.
6. A time limit of ____ months for completion of the arrangement applies commencing
 - * on the date of the placing of the import goods on the Community Market.
 - * on the date of the export of the equivalent compensating products under the arrangement.
7. A SAD export declaration must be presented to Revenue or an appropriate entry must be made to the AEP system in respect of each consignment of equivalent compensating products exported under the arrangement.
8. Where the Revenue Commissioners so request the export and import transactions must be carried out at the same Revenue office.
9. The time when equivalent compensation/prior exportation is considered to have taken place will be determined by your local Revenue Official in accordance with the relevant EEC legislative provisions.
10. Samples of the equivalent compensating products, of the equivalent goods from which processed, and of the import goods must be supplied free of charge on demand by your local Revenue Official.

11. The account referred to in condition 4 must be kept accessible to and open to inspection by any Revenue Official and such Officer must be afforded every facility for satisfying himself as to its accuracy.
12. These conditions apply to an equivalent compensation/prior exportation (*) arrangement relating to imported under an inward processing arrangement.

* Delete as appropriate
13. Adherence to these conditions does not remove the obligation from the Authorisation holder to comply with E.C. law and regulations governing Inward Processing.
14. The Commissioners reserve the right to vary or to add to the conditions set out above.

I/We.....(Name in block letters) hereby certify that the conditions (1) to (14) set out above are accepted and undertake that they will be complied with.

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, 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.

**CONDITIONS TO BE OBSERVED BY PERSONS
AUTHORISED TO OPERATE EQUIVALENT COMPENSATION DRAWBACK**

1. In these conditions

- "import goods" means the non-Community goods placed under inward processing,

- "equivalent goods" means the equivalent Community goods which, under the equivalent compensation arrangement, replace the import goods,

- "equivalent compensating products" means the compensating products processed from equivalent goods.

2. The conditions accepted by you in relation to Inward Processing Authorisation No.apply.

3. Importation of import goods and exportation of equivalent compensating products must be carried out only by the holder of the inward processing Authorisation.

4. A separate account must be kept showing disposal of the import goods and exportation of the equivalent compensating products.

5. Importation of the import goods must be completed before export of the equivalent compensating products.

6. The change in customs position of the import goods and equivalent goods shall take place at the time of exportation of the equivalent compensating products or when the import goods are put on the community market. Therefore, a deposit in an amount sufficient to cover the potential duty outstanding at any time on import goods put on the community market prior to the exportation of the equivalent compensating products must be lodged with your local Revenue Office.

7. A SAD export declaration must be presented to Revenue in respect of each consignment of equivalent compensating products exported under the arrangement.

8. Where the Revenue Commissioners so request the export and import transactions must be carried out at the same customs office.

9. The time when equivalent compensation/prior exportation is considered to have taken place will be determined by your local Revenue Official in accordance with the relevant EEC legislative provisions.

* Delete as appropriate.

10. Samples of the equivalent compensating products, of the equivalent goods from which processed, and of the import goods must be supplied free of charge on demand by your local Revenue Official.

11. The account referred to in condition 4 must be kept accessible to and open to inspection by any Revenue Official and such Officer must be afforded every facility for satisfying themselves as to its accuracy.

12. These conditions apply to an equivalent compensation arrangement relating to
..... imported under an inward processing arrangement.

13. Adherence to these conditions does not remove the obligation from the Authorisation holder to comply with EU law and regulations governing Inward Processing.

15. The Commissioners reserve the right to vary or to add to the conditions set out above.



I/We hereby certify that the
(Name in block letters)
conditions set out above are accepted and undertake that
they will be complied with. |

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 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.