



HM Customs
and Excise

Application for End-Use Relief

C 100

Simplified Procedure

(see overleaf for conditions of use)

EPU/Entry Number/Date...../...../.....

1. Importer's Name and Address	2. Place of processing or end-use (if different from 1 above)
3. Nature of the end-use	4. Technical description of goods
5. Description of process	6. Description of processed goods
7. Rate of Yield	
8. Time required to assign goods to prescribed end-use	
<p>9. Declaration: I undertake to comply with the conditions of End-use relief laid down in Council Regulation (EEC) No. 2913/92 establishing the Community Customs Code and Commission Regulation (EEC) No. 2454/93 which lays down provisions for its implementation.</p> <p>Signature Status</p> <p>Name (in block letters) Date</p> <p>Note: Authorisation to use end-use relief is granted upon acceptance of the import entry.</p>	

C100

IB (August 2000)

NOTES FOR COMPLETION AND CONDITIONS OF USE

This form should be completed in duplicate. Copy one should be attached to the import entry and copy two retained with your commercial records.

All authorised procedures are subject to post import verification

1. Goods imported under this authorisation must be wholly assigned to the prescribed end-use by the authorisation holder.
2. As the authorisation holder, you are responsible for the duty and associated charges applicable to the goods on the attached entry.
3. You are authorised to process the goods indicated in box 31 of the attached entry in the manner indicated at item 5 overleaf. The approved processing operations will be carried out at the premises indicated at item 1 or 2 overleaf.
4. You are authorised to produce the goods indicated at item 6 overleaf.
5. The rate of yield will be that indicated at item 7 overleaf. If you are unable to establish the rate prior to processing, you should insert 'to be established through processing records'.
6. The time allowed to assign the goods to the prescribed end-use will be that indicated at item 8 overleaf. If this period is to be exceeded you must notify [National Import Relief Unit] NIRU in writing requesting an extension to the period of relief.
7. It is your responsibility to ensure that records are kept detailing all the processing operations carried out under this authorisation. You should ensure that all records pertaining to this authorisation and processing are retained for a minimum of four years from the date in which the entry was accepted by Customs.
8. You must notify the [National Import Relief Unit] NIRU of any changes which may influence the content or continuation of this approval. Their address is;

Customs House
Killyhelvin Industrial Estate
Enniskillen
Co Fermanagh
BT74 4EJ

9. Under this authorisation you cannot;
 - receive or transfer the goods from/to other end-use traders in the UK or other Member States
 - use Customs Freight Simplified Procedures

Anyone who gives untrue information about goods imported under these arrangements may be liable to penalties under the Customs and Excise Management Act 1979. This authorisation is subject to the right of the Commissioners of Customs and Excise to vary it.

Data Protection Act 1998

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.