



**Simplified Procedure**

(see overleaf for conditions of use)

**Section 1 - Application**      EPU ..... Entry Number ..... Date .....

1. Importer's Name and Address  Contact: ..... Tel: .....	2. Place of processing (if different from Box 1)
3. Item number applied for - Commission Regulation (EEC) 2454/93, Annex 76, Part A. (If application is made under item 10, attach a schedule showing the 'duty advantage' calculations.)	4. Description of process
5. Technical description of goods for process  Commodity Code (8 digits) .....	6. Description of compensating products  Commodity Code (8 digits) .....
7. Rate of Yield (or description of the method by which the rate may be established)	8. Throughput period (if more than 6 months is needed for processing, state the period required, and give reasons)
9. <b>Declaration:</b> I undertake to comply with the conditions of claiming relief under Processing under Customs Control arrangements, as laid down in Council Regulation (EEC) 2913/92 establishing the Community Customs Code, and Commission Regulation (EEC) 2454/93 which lays down provisions for its implementation.  Signature ..... Status ..... (Director/Co. Secretary/etc.) Name (in block letters) ..... Date ..... <b>Note:</b> Authorisation to Process under Customs Control is granted upon acceptance of the import entry.	

**Section 2 - PCC return** (see overleaf for details of completion)

The goods imported to PCC on the above Entry have been disposed of as follows (✓ as appropriate). In all cases you must provide supporting evidence of disposal, including copy declarations and evidence of payment of any duties due.

Processed products declared to free circulation	<input type="checkbox"/>	Unaltered goods declared to free circulation	<input type="checkbox"/>
Processed products/unaltered goods exported	<input type="checkbox"/>	Unaltered goods transferred to another PCC trader	<input type="checkbox"/>

(Authorisation number: PC/ ..... / ..... / ..... )

Other means of disposal (specify) .....

.....

Signature: ..... Status (Director/Co. Secretary/etc.) ..... Date: .....

**WARNING. Anyone who gives untrue information about goods imported under these arrangements may be liable to penalties under the Customs and Excise Management Act 1979.**

## NOTES ON COMPLETION AND CONDITIONS OF USE

**Section 1 overleaf must be completed in triplicate. Copy one should be attached to the Import entry and copy two retained with your commercial records. When the time allowed for processing has expired you must complete Section 2 of Copy 3, and send the whole form to National Imports Relief Unit (NIRU) at the address given below, within 30 days of the end of the authorised throughput period. No reminders will be issued. Failure to submit the return within this period may result in relief being disallowed.**

**All authorised procedures are subject to post import verification.**

1. As the authorisation holder, you are responsible for the duty and associated charges applicable to the goods on the attached customs import declaration.
2. You are authorised to process the goods indicated in box 31 of the attached declaration in the manner indicated at item 4 overleaf, to produce the compensating products indicated in Box 6. The approved processing operations will be carried out at the premises indicated at item 1 or 2 overleaf. **Note: This authorisation is subject to the right of the Commissioners of Customs and Excise to vary it.**
3. Enter in Box 3 the Item number from Part A of Annex 76 to Commission Regulation (EEC) 2454/93, which permits the process which you intend to carry out on the imported goods. This annex is reproduced in Notice 237, and an up to date version is also available on the Customs website at: [www.hmce.gov.uk](http://www.hmce.gov.uk).
4. Describe in Box 4 the process to be carried out on the imported goods.
5. Give a description in Box 5 of the goods for process, together with the Tariff commodity code(s) to the 8 digit level. If there are several different commodities, you may attach a separate schedule and refer to this in Box 5.
6. Give a description in Box 6 of the goods to be produced, together with the Tariff commodity code(s) to the 8 digit level. If there will be several different products, you may attach a separate schedule and refer to this in Box 6.
7. The rate of yield will be that indicated at item 7 overleaf. If you are unable to establish the rate prior to processing, you must give a full description of the method by which the rate will be established. If this is to be by documentary means you should enter 'To be established through production records'.
8. Under this authorisation you have **6 months** in which to process the goods and assign the products to free circulation, or to another 'customs approved treatment or use'. If a longer period is needed enter in Box 8 the period required. If the authorised period is to be exceeded you must notify National Import Relief Unit (NIRU) in writing requesting an extension to the throughput period.
9. It is your responsibility to ensure that records are kept detailing all the processing operations carried out under this authorisation. You must retain all records pertaining to this authorisation and processing for a minimum of three years from the date on which the return is submitted to Customs.
10. Under this authorisation you may not:
  - import using the Customs Freight Simplified Procedures (CFSP)
  - receive PCC goods from other PCC traders in the UK or other Member States
11. 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:

Custom House,  
Killyhevlin Industrial Estate,  
Enniskillen,  
Co. Fermanagh, BT74 4EJ

### 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.