

For official use only

Authorisation reference

 This authorisation must be renewed by *DD MM YYYY*

TI			
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□	□	□	□	□	□	□	□
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Please refer to the completion notes on pages 6 to 8 when completing this form

Applicant's personal details

1A Applicant's name and address Full name <input style="width: 100%;" type="text"/> Address <input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/> Postcode <input style="width: 100%;" type="text"/> Contact name <input style="width: 100%;" type="text"/> Phone and/or fax number <input style="width: 100%;" type="text"/> E-mail address <input style="width: 100%;" type="text"/> VAT/TURN number <input style="width: 100%;" type="text"/>	1B User's name and address (if other than stated at 1A) If there is more than one additional user please give their details in box 16. Full name <input style="width: 100%;" type="text"/> Address <input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/> Postcode <input style="width: 100%;" type="text"/> Contact name <input style="width: 100%;" type="text"/> Phone and/or fax number <input style="width: 100%;" type="text"/> E-mail address <input style="width: 100%;" type="text"/> VAT/TURN number <input style="width: 100%;" type="text"/>
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Application details

2 Type of authorisation (<i>tick as appropriate</i>) Full <input type="checkbox"/> Integrated <input type="checkbox"/> Changes to an existing authorisation <input type="checkbox"/> TI <input style="width: 100px;" type="text"/> <input style="width: 100px;" type="text"/> <input style="width: 100px;" type="text"/> Renewal of existing TI authorisation <input type="checkbox"/> TI <input style="width: 100px;" type="text"/> <input style="width: 100px;" type="text"/> <input style="width: 100px;" type="text"/> which expires on <i>DD MM YYYY</i> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/>	3 Type of application A Application for Total relief <input type="checkbox"/> B Application for Other forms of total relief <input type="checkbox"/> The goods identified in box 7 and/or use described in box 9 are not covered by a specific TI relief. You will need to identify in box 10 whether relief is claimed for the goods under Commission Regulation (EEC) No 2454/93: <ul style="list-style-type: none"> • Article 578(a) if they are to be imported occasionally and for a period not exceeding 3 months, or • Article 578b - if they are less than 4,000 Euros in value. C Application for Partial Relief <input type="checkbox"/> The goods identified in box 7 and/or use described in box 9 cannot be considered under (A) or (B) above.
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Application details *continued*

4 Number of additional sheets attached to this application

6 Period you wish to be authorised for
from *DD MM YYYY*

to *DD MM YYYY*

5 Records and accounts (including those of any users
named in box 1B)

Location of records

7 Details of goods which you plan to place under TI. (The description of the goods must be sufficient to clearly identify the goods.
You will need to state which Regulation Article relief is claimed under in Box 10.)

Item number	CN Code (8 digits)	Description (trade/commercial)	Quantity (estimate)	Value (estimate)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

8 Details of goods to be manufactured using the goods stated in box 7 (only complete if applicable)

Description of goods to be manufactured	CN Code (8 digits)	Total quantity of goods to be produced

9 Details of planned activities

Box 7 Item number	How the goods will be used	Where the goods will be used	When the goods will be used
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

10 Economic conditions (Articles (under) Commission Regulation (EEC) No 2454/93 applicable)

Box 7 Item number	Relief claimed under Commission Regulation 2454/93 Article	Owner of goods	Evidence of ownership
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Customs offices

11 Customs offices

a Probable offices of entry

b Probable offices of discharge

Identification and period of discharge

12 Identification of goods - indicate the most suitable method of identifying the goods in Box 7

Illustrations or technical descriptions *(attach details with your application)*

Serial number

Other means of identification *(give details in Box 16)*

Other distinctive marks *(give details in Box 16)*

13 Period for discharge - state how long goods listed in Box 7 are intended to be used for

Simplified procedures

14 Simplified procedures

I want to use CFSP to **enter** goods to TI

If you intend to use an agent to make simplified declarations on your behalf state the agents TURN and address

TURN
Address

I want to use Simplified **export** procedures

If you intend to use an agent to make simplified declarations on your behalf state the agents TURN and address

TURN
Address

Transfers and Additional information

15 Transfer procedures - if you intend to transfer goods to, or receive goods from other TI authorisation holders, indicate which method you would like to use.

Declaration procedure (full entry declaration to CHIEF on a SAD (C88))

Community Transit (to transfer goods to / from another Member State, see the Transit Manual - a link to this is provided on our website under reference 'Notice 750')

The following transfer options are not input in CHIEF

Three SAD copies (this can be used to receive TI goods from a TI Simplified authorisation holder or for TI goods transferred **between** Full, Integrated or Single TI authorisation holders)

Two SAD copies (this can **only** be used for transfers **between** Full, Integrated or Single TI authorisation holders - **both** holders must be approved to use two SAD copies)

Commercial documents (this can **only** be used for transfers **between** Full, Integrated or Single TI authorisation holders - **both** holders must be approved to use commercial documents)

16 Additional information

Declaration

I agree to comply with the conditions of TI relief laid down in Council Regulation (EEC) No 2913/92 establishing the Customs Code and with Commission Regulation 2454/93 which lays down provisions for its implementation.

Anyone who gives false information about goods imported under these arrangements may be liable to penalties under the Finance Act 2003. This authorisation is subject to the right of HM Revenue & Customs to vary it.

Signed

Name in full

Date DD MM YYYY

Position

HM Revenue & Customs use only

Date stamp (application received)

Supervising office address

Officers name

Phone number

Authorisation granted from DD MM YYYY

Fax

and applies as detailed in your authorisation letter dated

Email

Issuing officer (signature)

Remarks

Issuing officer (printed name)

Completion notes

Box 1

(A) The person applying for authorisation must be the person who actually uses the goods or arranges for them to be used on their behalf. Depending on the TI relief applied for this person may need to be established outside the EC (see Notice 200 Section 4). If the application is approved, this person will be the authorisation holder. The authorisation holder will be responsible for any customs charges on the goods entered under the authorisation, whether or not they own them. This will include goods entered under the authorisation by any named users until they are put to an eligible disposal.

Agents, freight forwarders or fast parcel operators etc. who complete customs entries on behalf of an importer or deliver goods to the place where they will be used, **cannot** apply for authorisation.

(B) Enter details of each person who will use the goods on behalf of or on the instruction of applicant at (A) above. If this application is approved, any named users may only receive, use, dispose or transfer TI goods as specified in the authorisation issued. Applicants should make their own arrangements to indemnify themselves with any users in the event of an ineligible entry, use or disposal.

Box 2

Full authorisation can be used to cover a series of entries for one or more different TI reliefs throughout a specified authorised period, see also note 6. Each entry of goods will still be subject to a time limit on how long they can remain in the EC (see note 13).

Integrated authorisation - tick this box if your application predominantly covers TI relief but you also want to cover entries of various goods which will either be used, stored or processed under other customs procedures such as Customs Warehousing/Free Zone, Inward Processing relief (IPR), Outward Processing relief (OPR), Processing under customs control (PCC) or End Use. You will need to refer to the relevant notice for the other customs procedures concerned to ensure that you provide the necessary information. These details should be entered in Box 16 or attached to this application as additional information.

There is no requirement for the goods to be successively entered to any other reliefs however, an integrated authorisation can be used to cover goods which may also need to be processed or stored under other customs reliefs before or after using them under TI relief. For example, if you import works of art that need restoration work to be carried out before or after they are auctioned - Inward Processing arrangements (see Notice 221) could be used to provide relief when the restoration work is carried out.

Changes - the authorisation holder (person named in Box 1A) must ensure that all details relating to their authorisation remain current and correct. Tick this box if you need to make any changes to the TI authorisation you currently hold such as user(s) details or the use(s) of goods authorised, goods you want to add or remove or if applying to use any simplified procedures in Boxes 14/15. If there is a change of name or

ownership it may be necessary for you to re-apply for authorisation in the new name. If you have any queries contact your supervising office.

Renewal - if you are renewing your authorisation complete and return this form to your supervising office at least one month before your current authorisation expires.

Note: the **Authorisation Holder** is responsible for applying for a renewal of their authorisation if it is still required Supervising offices **do not** issue reminders.

Box 3

(A) **Total relief** - tick this box only if the goods and all conditions for their use are covered by one of the TI reliefs listed in Notice 200 Section 4 paragraphs 4.1 to 4.26. You will also need to indicate in box 10 which particular relief applies to the goods.

(B) **Other forms of total relief** - you should tick this box if the goods and/or use are not covered by one of the TI reliefs listed in Notice 200 Section 4 paragraphs 4.1 to 4.26 but only if the conditions for relief at paragraph 4.27 of the Notice are met. If this applies you must indicate in box 10 whether relief is being claimed under Article 578(a) or 578(b) and explain the reasons for needing to claim under this provision in box 16. If the conditions for relief are still not satisfied you can consider whether a claim for 'partial relief' can be made.

(C) **Partial relief** - if the conditions for claiming total relief under (A) or (B) above are not satisfied an application for partial relief may be made provided the goods:

- are intended to be re-exported outside the EC
- will not be altered or changed except for routine maintenance necessary to preserve them in the condition they were imported, and
- are not consumable goods or goods liable to VAT only.

You must explain the reasons for needing to claim partial relief in box 16.

Box 5

Records and accounts - this will be the place where your commercial, tax or other accounting records or data will be held. You should also state the type of records (such as customs declarations, stock records, bills of lading, bill of materials etc.) that will be used to identify how the goods in box 7 can be traced from receipt through use to their final disposal. These records must be able to provide:

- details of the customs declaration(s) entering the goods to TI
- when, where and how the goods entered are used
- how the goods entered are identified - such as manufacturers marks, serial numbers, technical descriptions or illustrations, and
- details of the customs declaration(s) relating to their disposal.

Completion notes *continued*

These records must be kept for four years after you dispose of the goods. If goods are to be used by any persons named in Box 1B, state the type of records they will keep and provide to you for customs relief purposes.

If the goods to be entered are for use in manufacturing (*see note for box 7*), your records must also provide details of the quantity of the goods that are manufactured and the quantity of those goods that are exported outside the EC.

Box 6

Period you wish to authorised - this is the period you require the authorisation to be valid and when you may quote your authorisation number on Customs declarations to enter eligible goods to the TI reliefs you are applying for. The start date will be considered from the date your application is received by us, the end date should not normally exceed three years. This period of validity should not be confused with how long you can use goods (once goods have been entered to the relief they will be subject to an agreed period of use), (*see note 13*).

If you need to apply for an earlier date you will need to explain the reason for the request in box 16. For the application to be considered, the following criteria must be met:

- exceptional circumstances must apply - retrospection cannot be used as a regular or recurring form of authorisation
- there is no obvious negligence or attempted deception (EC Commission guidelines define 'obvious negligence' as being any situation where the applicant has failed to comply with the conditions of granting an authorisation although they must have been aware of those requirements or had previously been in a similar situation and, therefore, must have been aware of the need to obtain an authorisation prior to importation)
- the maximum periods of use of the goods must not have been exceeded (*see note 13*)
- you can provide evidence to show that all the requirements to claim TI are satisfied, and
- any relevant documents and declarations can be amended.

All requests are considered on an individual basis. The maximum time authorisation can be backdated is one year from the date of application.

Box 7

Details of goods to be placed under TI - these details must be clear enough to establish that the goods and the use described in box 9 are entitled to relief. If the following goods for use in manufacturing are included, details of the goods to be manufactured using them must be clearly identified in box 8:

- moulds, dies, blocks, drawings, sketches, measuring, checking, testing instruments or other similar articles - Commission Regulation (EEC) No 2454/93 Article 572(1), or
- special tools and equipment - Commission Regulation (EEC) No 2454/93 Article 572(2).

Box 8

Details of goods to be manufactured - this box should only be completed if the goods to be entered (box 7) are for use in manufacturing and eligible for relief under Commission Regulation (EEC) No 2454/93 Article 572 (*see Notice 200 paragraphs 4.15 and 4.16*).

Note - where the application for relief is being made under Article 572(1), at least **75%** of the manufactured goods must be for export outside the EC, for special tools and instruments used under Article 572(2) **all** of the manufactured goods must be for export outside the EC.

Box 9

Details of planned activities - state how, where and when goods stated in box 7 will be used. If you have named other users in Box 1B, state how, where and when they will use the goods.

Box 10

Economic conditions (Articles under Commission Regulation (EEC) No 2454/93 applicable) - Columns 3 and 4 concerning the owner of the goods and evidence of ownership only needs to be completed where relief is being claimed for the following:

- activities carried out using animals (Article 567)
- professional equipment (Article 569)
- educational material and scientific equipment (Article 570)
- moulds, dies, blocks, drawings, sketches, measuring, checking and testing equipment and other similar articles (Article 572(1)), or
- special tools and instruments (Article 572(2)).

Box 11

Customs office(s)

- (a) **Probable office(s) of entry** - if imports are to be made using Royal Mail post state 'postal import' otherwise leave blank.
- (b) **Probable office(s) of discharge**. If you will be re-exporting the goods using Royal Mail post state 'postal export' otherwise leave blank.

Box 13

Period for discharge - this is how long you will need to use the goods in box 7. The period starts when the goods are entered to TI relief and ends when they are re-exported outside the EC or entered to another customs procedure. Generally goods can remain in the EC for the time needed to use them, up to a maximum of 24 months. There are however shorter periods where the following TI reliefs are used:

- **6 months for goods subject to satisfactory acceptance tests** imported in connection with a sales contract containing the provisions of satisfactory acceptance tests and subjected to those tests (Commission Regulation 2454/93 Article 573(b)).
- **6 months for replacement means of production** made temporarily available to a customer by a supplier or repairer, pending the delivery or repair of similar goods (Commission Regulation 2454/93 Article 575).

Completion notes *continued*

- **2 months for goods for approval** where they cannot be imported as samples and the consignee may decide to purchase after inspection (Commission Regulation 2454/93 Article 576(2)).

If a longer period is needed you must include a full explanation of the circumstances with this application (see *Notice 200 paragraph 3.11*).

Note: if the goods in box 7 are removed from TI relief and entered to another customs procedure such as Customs Warehousing or Inward Processing relief (IPR), only the remaining balance of the TI period of relief will be available to those goods if they are re-entered to the same TI relief at a later date. For example, if a replacement means of production is entered to TI relief and used for 3 months and is then entered to Customs Warehousing for storage before being re-entered for use under the same TI relief, it can only be used for a further 3 months.

Box 14

Simplified procedures - indicate if you want to use Customs Freight Simplified Procedures (CFSP - see *Notice 501 - A brief guide to import procedures and Notice 760 - Customs Freight Simplified Procedures*) or simplified procedures to re-export goods (see *Notice 276 - New Export System (NES)*). If you are approved to use CFSP/NES simplified procedures, your TURN in **Box 1(A)** should be sufficient to establish that you are suitably authorised.

Box 15

Transfer procedures - you will only need to complete this box if you intend to transfer goods to, or receive goods from other TI authorisation holders.

When TI goods are to be transferred to another TI authorisation holder, certain procedures need to be followed to transfer customs liability and responsibility for the goods and to enable security, where applicable, to be repaid. If your application is approved details of method of transfer will be included in your authorisation.

- **The declaration procedure** - this is a normal Full declaration entry on Form C 88 (SAD), it can be used for any transfers made between TI authorisation holders within the UK. This is the only method that can be used to transfer goods to TI Simplified authorisation users (see *Notice 200 Section 3*). (**Note** - where TI relief goods will be entered to other customs procedures for example, Inward Processing relief (IPR) or Customs Warehousing, or goods held under other customs procedures such as IPR/Customs Warehousing will be entered to TI relief, the declaration procedure is the only method that can be used within the UK.)
- **Community Transit** - this can be used if you send TI relief goods to another Member State. TI relief will be discharged when the goods are entered to the Transit procedure. The transit procedure will be discharged when the goods are declared to a customs procedure in the receiving Member State. For details on how to complete the Transit declaration see the Transit Manual - for more information go to <http://www.hmce.gov.uk/forms/notices/750.htm> Notice 750.

Other transfer methods - in addition to the above, when a Full, Integrated or Single TI authorisation is approved it will include approval to use local clearance procedures (LCP). LCP approval within these authorisations will only be in respect of TI relief goods. This allows you to receive TI relief goods from other TI authorisation holders without having to make a declaration to CHIEF and for your entry to TI relief to be made by notation in your records, no supplementary declaration will be required. These transfer methods include the three SAD copies, two SAD copies or commercial document procedures:

- **three SAD copies** - copies 1, 4 and an additional copy 1 of the C 88 (SAD) are used, (completion notes are included in *Notice 200 paragraph 6.4*). The TI authorisation holder transferring the goods (consignor) is required to keep copy 1 with their records, sends copy 4 with the goods to the receiving TI authorisation holder (consignee) and to send the additional copy 1 to their own supervising office. On receipt of the goods, the consignee must issue a commercial receipt to the consignor and retain copy 4 in their records. The consignor needs to keep the receipt with their records as their evidence of discharge.

Two SAD copies or commercial documents - these are simplifications of the three SAD copies transfer procedures. They can only be applied for where both the consignor and consignee hold TI Full, Single, or Integrated authorisations. We must be satisfied that records and systems are in place to support their use so they can only be used where both authorisation holders are specifically approved to use them. The boxes to be completed and information to be provided are the same as for the three SAD copies procedure

- **Two SAD copies** - copy 1 and 4 of the C88 (SAD) are used, the consignor keeps copy 1 and sends copy 4 with the goods to the consignee. On receipt the consignee must keep copy 4 with their records and issue a commercial receipt for the goods to the consignor. The consignor must keep the receipt with their records as evidence that their TI liability has been transferred to another TI authorisation holder.
- **Commercial documents** - if you tick to use this procedure you must confirm in Box 16 (Additional information), whether the flow of documents will follow the same as the three SAD copies or two SAD copies procedures above, you should attach a copy of the commercial document you want to use with the application.

Box 16

Additional information - include additional information required where:

- applying for 'other forms of total relief' (box 3B)
- applying for Partial relief (box 3C)
- applying for retrospective authorisation (see *note 6*)
- the TI relief(s) applied for require security (advise whether this will be provided by cash deposit or by a guarantee)
- you are applying to use any of the simplified procedures in Box 14 or 15, or
- if there is insufficient space in any particular box to provide the information requested.