

EXPLANATORY NOTES

Title I

Particulars to be entered in the various boxes of the application form

General note:

References are to the implementing provisions of the Customs Code unless otherwise stated.

1. Applicant

Enter the full name and address of the applicant. The applicant is the person to whom the authorisation should be issued.

2. Customs procedure(s)

Enter the customs procedure(s) under which the goods listed in box 7 are intended to be placed. The relevant customs procedures are given below:

- free circulation with end use
- customs warehousing
- inward processing - suspension system
- inward processing - drawback system
- processing under customs control
- temporary importation
- outward processing

Note:

If the applicant applies for authorisation to use more than one customs procedure (integrated authorisation) and the form does not fit the requirements (e.g. because the goods which should be placed under the customs procedures are not the same for each procedure) separate forms should be used.

3. Type of application

Type of application must be entered in this box by using at least one of the following codes:

- 1 = first application
- 2 = application for modified or renewed authorisation (also indicate the appropriate authorisation number)
- 3 = application for a single authorisation
- 4 = application for successive authorisation (inward processing)

4. Continuation forms

Enter the number of continuation forms attached.

Note:

Continuation forms are provided for the following customs procedures: customs warehousing, inward processing (where necessary) and outward processing (where necessary)

5. Place and kind of accounts/records

Enter the place of accounts. This is the place where the applicant's commercial, tax or other accounting material, or such data held on his behalf, is located. Specify also the kind of accounts by giving details about the system used.

State also the kind of records (stock records) to be used for the customs procedure. Records means: the data containing all the necessary information and technical details, enabling the customs authorities to supervise and control the customs procedure.

Note:

If it is intended to use a customs warehouse type B, box 5 is not to be completed.

In case of temporary importation box 5 need be completed only where required by customs authorities.

In case of application for a single authorisation indicate the place and kind of main accounts.

6. Period of validity of the authorisation

a

b

Indicate in box 6a the requested date on which the authorisation should take effect (day month year). In principle the authorisation takes effect on the date of issue at the earliest. In this case enter "date of issue". The date of expiry of the authorisation may be suggested in box 6b.

7. Goods to be placed under the customs procedure

CN Code

Description

Quantity

Value

— *CN code*

Complete according to the Combined Nomenclature (CN code = 8 digits).

— *Description*

The description of the goods means the trade and/or technical description.

— *Quantity*

Enter the estimated quantity of the goods intended to be placed under the customs procedure.

— *Value*

Enter the estimated value in euro or in other currency of the goods intended to be placed under the customs procedure.

Note:

End-use:

1. If the application concerns goods other than those under (2) below, you should enter in sub-box "CN code" –where appropriate- the Taric Code (10 digits or 14 digits).
2. If the application concerns goods under the special provisions (Part A and B) contained in the Preliminary Provisions of the Combined Nomenclature (goods for certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft) CN codes are not required. Applicants should state in sub-box "Description" for instance: "Civil aircraft and parts thereof/special provisions, part B of the CN". Furthermore it is then not necessary to give details about the CN code, quantity and the value of the goods;

customs warehousing:

If the application covers a number of items of different goods, you may enter the word "various" in sub-box "CN code". In this case describe the nature of goods to be stored in sub-box "Description". It is not necessary to give details about the CN code, quantity and value of the goods;

inward and outward processing:

CN code: The four-digit code may be indicated. However the eight-digit code must be given where:

- equivalent goods or the standard exchange system are to be used,
- Article 586(2) is applied,
- the economic conditions are identified by codes 10, 11 or 99,
- milk and milk products referred to in Article 1 of Council Regulation (EC) No 1255/99 are concerned and code 30 is used in relation with usual forms of handling, the de minimis value or the supply balance in accordance with Article 11 of Council Regulation (EC) N° 3448/93 or
- the customs authorities require this in accordance with Article 499, first paragraph.

Description: The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application. Where it is planned to use equivalent goods or the standard exchange system give details about commercial quality and technical characteristics of the goods.

Quantity: This information need not be entered with regard to inward processing where the code used to refer to the economic conditions is 30 in so far as it is not intended to use equivalent goods. However the quantity must be indicated where processing of durum wheat to produce pasta is involved or where the eight-digit code must be given for milk and milk products.

Value: This information need not be given where the quantity is not required unless the applicant intends to avail himself of Code 30 (de minimis value).

8. Compensating or processed products

CN Code

Description

Rate of yield

General remark:

Enter details of all compensating products resulting from the operations indicating Main Compensating Product (MCP) or Secondary Compensating Product (SCP) as appropriate.

CN code and Description:

See comments on box 7.

Rate of yield:

Indicate the estimated rate of yield or method by which that rate is to be determined. In case of standard rates of yield refer to Annex 69 and indicate the appropriate numerical order.

9. Details of the planned activities

Describe the nature of the planned activities (e.g. details of the operations under a job-processing contract or kind of usual forms of handling) to be carried out on the goods within the customs procedure. Indicate also the appropriate place(s).

If more than one customs procedure is applied for in box 2, the description must clearly show whether the goods are to be placed under the customs procedures alternatively or successively.

If more than one customs administration is involved, indicate the name(s) of the Member State(s) as well as the places.

Note:

In the case of "end-use" enter the intended end-use and the place(s) where the goods will be assigned to the prescribed end-use.

Where appropriate enter name, address and function of other operators involved.

If a transfer of rights and obligations is intended (Articles 82 (2) and 90 of the Code), enter in box 9, if possible, details about the transferee.

10. Economic conditions

The applicant must give reasons for the fulfilment of the economic conditions.

In particular for:

- customs warehousing that an economic need for warehousing exists,
- inward processing by using at least one of the two-digit codes set out in the appendix for each CN code which has been indicated in box 7,
- processing under customs control that the use of non-Community sources enables processing activities to be created or maintained in the Community.

Note:

In the case of

- end-use box 10 is not to be completed;
- temporary importation it is necessary to indicate the Article(s) under which authorisation is applied for and to give details about the owner of the goods described in box 7;
- outward processing complete box 10 only if required by the customs authorities pursuant to Article 585(1).

11. Customs office(s)

- a. **of entry**
- b. **of discharge**
- c. supervising office(s)

Indicate the suggested customs office(s).

Note:

In case of end-use box 11b is not to be completed.

12. Identification

Enter in box 12 the intended means of identification by using at least one of the following codes:

1 = serial or manufacturer's number

2 = affixing of plumbs, seals, clip-marks or other distinctive marks

3 = information sheet INF

4 = taking of samples, illustrations or technical descriptions

5 = carrying out of analyses

6 = information document set out in Annex 104 (only suitable for outward processing)

7 = other means of identification (explain in box 16 "additional information")

8 = without identification measures according to Article 139 second subparagraph of the Code (only suitable for temporary importation)

Note:

In the case of customs warehousing completion is necessary only if prefinanced goods are involved or if this is required by the customs authorities.

Box 12 is not to be completed in the case of inward processing with equivalent goods, outward processing with standard exchange system or where Article 586 (2) is applied. Box 18 of the continuation form "inward processing" or boxes 19 or 21 of the continuation form "outward processing" shall be completed instead.

13. Period for discharge (months)

Enter the estimated period needed for the operations to be carried out or use within the customs procedure(s) applied for (box 2). The period starts when the goods are placed under the customs procedure. This period ends when the goods or products have been assigned a new permitted customs-approved treatment or use including, as the case may be, in order to claim repayment of import duties after inward processing (drawback system), or in order to obtain total or partial relief from import duties upon release for free circulation after outward processing.

Note:

- In the case of end-use state the period which will be needed to assign the goods to the prescribed end-use or to transfer the goods to another holder of authorisation.
- In the case of customs warehousing the period is unlimited; therefore leave blank.
- In the case of inward processing: where the period for discharge expires on a specific date for all the goods placed under the arrangements in a given period, the authorisation may provide that the period for discharge shall be automatically extended for all goods still under the arrangements on this date. If this simplification is required enter: "Article 542(2)" and give the details in box 16.

14. Simplified procedures

a

b

Box 14 a:

If it is intended to use a simplified entry procedure specify using at least one of the following codes:

1 = Incomplete declaration (Article 253 (1))

2 = Simplified declaration procedure (Article 253 (2))

3 = Local clearance procedure with presentation (Article 253 (3))

4 = Local clearance procedure without presentation (Article 253 (3))

Box 14 b:

If it is intended to use a simplified discharge procedure specify using at least one of the following codes:

The same as for box 14 a.

Note:

In the case of end-use procedure box 14 b is not to be completed.

15. Transfer

If a transfer of goods or products is intended state the proposed transfer formalities using at least one of the following codes:

- 1 = without customs formalities between different places designated in the authorisation applied for
- 2 = transfer from the office of entry to the applicant's or operator's facilities or place of use under cover of the declaration for entry for the customs procedure
- 3 = transfer to the office of exit with a view to re-exportation should take place under cover of the customs procedure
- 4 = transfer from one holder to another in accordance with Annex 68

Note:
Indicate in box 16 the suggested procedure

- 5 = control copy T 5 (only suitable for end-use)
- 6 = other documents (only suitable for end-use; describe in box 16).

Note:
Transfer is not possible where the place of departure or arrival of the goods is a type B warehouse.

16. Additional information

Indicate all additional information considered useful.

17.

Signed **Dated**

.....

Name

If a continuation form is used complete only the appropriate box (22, 23 or 26) instead.

Title II

Remarks concerning the continuation forms

Continuation form "customs warehousing"

18. **Warehouse type**

Indicate one of the following types:
Type A, B, C, D or E.

19. **Warehouse or storage facilities (type E)**

Enter the precise place intended to be used as the customs warehouse or, where the application relates to a type E warehouse, as storage facilities.

20. **Deadline for lodging inventory of goods**

You can make a suggestion for the deadline for lodging inventory of goods.

21. **Loss rate**

Give details –where appropriate- of loss rate(s).

22. **Storage of goods not under the arrangements**

CN Code	Description	Category/customs procedure
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CN code and Description

Where it is planned to use common storage state the eight-digit CN code, commercial quality and technical characteristics of the goods. In all other cases the trade and/or technical description is sufficient or if the storage of goods not under the arrangements covers a number of items of different goods, you may enter the word "various" in sub-box "CN code". In this case describe the nature of goods to be stored in sub-box "Description".

Category/customs procedure

Indicate in column "Category/customs procedure" the appropriate code(s):

- 1 = Community agricultural goods
- 2 = Community industrial goods
- 3 = Non-Community agricultural goods
- 4 = Non-Community industrial goods

and specify the customs procedure if any to which the goods are subject.

23. **Usual forms of handling**

Complete if usual forms of handling are envisaged.

24. **Temporary removal. Purpose**

Complete if temporary removal is envisaged.

25. **Additional information**

Indicate all additional information considered useful with regard to boxes 18 to 24.

Continuation form "inward processing"

18. Equivalent goods	
CN code	Description

Where it is planned to use equivalent goods, state the eight-digit CN code, commercial quality and technical characteristics of the equivalent goods to enable the customs authorities to make the necessary comparison between import goods and equivalent goods. The Codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison. If the equivalent goods are at a more advanced stage of manufacture than the import goods give appropriate information in box 21.

19. Prior exportation

Where it is planned to use the prior exportation system indicate the period within which the non-Community goods should be declared for the arrangements taking account of the time required for procurement and transport to the Community.

20. Release for free circulation without customs declaration?

Where it is requested that the compensating products or goods in the unaltered state will be released for free circulation without formalities, enter "YES".

21. Additional information

Indicate all additional information considered useful with regard to boxes 18 to 20.

Continuation form "outward processing"

18. Systemte

Where intended enter the appropriate code(s):

1 = standard exchange system without prior importation

2 = standard exchange system with prior importation

19. Replacement products	
CN code	Description

Where it is planned to use the standard exchange system (only possible in case of repair), state the eight-digit CN code, commercial quality and technical characteristics of the replacement products to enable the customs authorities to make the necessary comparison between temporary export goods and the replacement products. The Codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison.

20. Article 147(2) of the code?

Where the applicant is not the person who arranges for the processing operations to be carried out, authorisation may be granted (only for goods of Community origin) in accordance with Article 147(2) of the Code. Enter in box 20 "YES" and give the appropriate details.

21. Article 586(2)

Where the nature of the processing operations does not allow it to be established that the compensating products have resulted from the temporary export goods, the authorisation may nevertheless be granted in duly justified cases, provided the applicant can offer sufficient guarantees that the goods used in the processing operations share the same eight-digit CN code, the same commercial quality and the same technical characteristics as the temporary export goods. The Codes provided for box 12 may be used to suggest supporting means, which might be useful for this purpose. If such an authorisation is applied for enter in box 21 "YES" and give the appropriate details.

22. Additional information

Indicate all additional information considered useful with regard to boxes 18 to 21.