



**For official use**

Authorisation reference IP

Date this authorisation must be renewed by  
DD MM YYYY

**Before completing and submitting this form you must refer to Notice 221 – Inward Processing Relief (IPR)**

**1a Applicant's name and address** – this person will be the authorisation holder and responsible for all goods declared and processing carried out under it.

Name

Address

Postcode

Contact

Phone number

Fax number

E-mail

VAT/TURN number

**1b Processor's name and address (if different from 1(a))** – details of any other operators who will declare, process or dispose of goods entered under this authorisation.

Name

Address

Postcode

Contact

Phone number

Fax number

E-mail

VAT/TURN number

**2 Application to use** (Tick one box)

Suspension

Drawback

**3a Type of authorisation.** If you are applying for an integrated, retrospective or 'VAT-only' authorisation or you are applying to operate IPR on the premises of a customs warehouse or free zone, you must also indicate if authorisation will be local or specific

Local

Specific

Indicate if any of the following apply:

Integrated authorisation

Retrospective authorisation

VAT only

In box 19 you must indicate why the goods are 'VAT-only'. For example, being imported from a special territory, nil rate of import duty and so on.

**IPR on the premises of a customs warehouse**

Warehouse authorisation number

**IPR on the premises of a free zone**

Warehouse authorisation number

**3b Amendment /renewal of an authorisation**

**Amendment of a current authorisation**

Authorisation number

**Renewal of a current authorisation**

Authorisation number

Date of expiry *DD MM YYYY*







**4 Number of continuation forms**

**5 Records and accounts** (including those of any processors named in box 1(b))

(a) Location of records

(b) Types of records to be used for customs purposes




(c) Names of any software package used

**6 Period you wish to be authorised for**

from *DD MM YYYY*







to *DD MM YYYY*







**7a Details of goods to be processed**

Commodity Code (8 digits)	Description (trade/commercial)	Quantity (estimated)	Value (estimated)

**7b Method of receipt**

Import from outside the EC (other than by post)

On discharge from another customs procedure holder - see also box 15(a)

Merchandise in baggage

Import from outside the EC by post

By transfer from another IPR authorisation

**8a Details of main compensating products (MCP) and secondary compensating products (SCPs)**

Commodity Code (8 digits)	Description (trade/commercial)	MCP or SCP	Rate or Yield

**8b Production losses**


**8c Excisable goods**

The goods in 7(a) are liable to excise duty

The goods in 8(a) are liable to excise duty

I confirm that I hold the necessary licences and approvals for the processing of goods liable to excise duty and that these are attached to this application.

**9 Details of planned activities**

(a) Description of the processing operation(s)


(b) Location of the processing operation(s), if different from 1(a)


(c) Role of the processor(s) named in box 1(b), if applicable


**10 Economic Code** (see Section 22 of Notice 221)

Code 01

Code 10 (economic test required)

Code 11 (economic test required)

Code 12 (economic test required)

Code 30(1)  Code 30(2)

Code 30(3)  Code 30(4)

Code 30(5) - you must provide evidence that an economic test has already been carried out on these goods

Code 30(6)  Code 30(7)  Code 30(8)

Code 31 - a certificate issued by Rural Payments Agency must be attached

Code 99 - you must provide details in Box 16 of why this economic code applies

**11 Customs office(s)** - offices where entry and discharge declarations are presented

(a) probable office(s) of entry


(b) probable office(s) of discharge


**12 Identification of goods** - how the goods in box 7(a) will be identified within the goods detailed in box 8(a)

Serial number

Affixing of plumbs, seals, clip marks or other distinctive marks

Taking of samples, illustrations or technical descriptions

Carrying out of analysis

Other means of identification (enter details below)


**13 Period required to enter and process the goods** - after receiving the goods, how long do you need to process and dispose of the compensating products. Restricted periods apply for some agricultural goods


**14a Simplified procedures**

I wish to use CFSP to declare my goods to IPR Agent/declarants TURN

I wish to use simplified re-export/export procedures Agent/declarants TURN

**14b Simplifications within IPR** - indicate if you wish to use any of the following:

Inventory system

Aggregated INF5 procedure

FIFO (First in/First Out)

Reduced information on a suspension return/drawback claim

Quarterly aggregation

Alternative methods of calculating compensatory interest

Simplifications for aircraft/satellite construction/repairs

Continental Shelf

Tax Free Shopping Scheme

**15a Transfer procedures**

If you intend to **receive goods from** another IPR trader, indicate the method(s) you intend to use:

Declaration procedure (**UK only**)

Transit

3 copy SAD (suspension only)

2 copy SAD (suspension only)

Commercial documents (suspension only)

Transfer of right of repayment (INF7 procedures)

Local Clearance Procedure (LCP) - to enable the receipt of goods by notation in your records (3/2 copy SAD or commercial documents)

If you intend to **transfer goods to** another IPR trader, indicate the methods you intend to use:

Declaration procedure (**UK only**)

Transit

3 copy SAD (suspension only)

2 copy SAD (suspension only)

Commercial documents (suspension only)

Transfer of right of repayment (INF7 procedures)

**Commercial confidentiality** - you must attach a letter of agreement from your customer(s) as well as an undertaking from yourself that all the relevant information will be provided if requested.

**15b Discharge procedures** - indicate how you intend to dispose of your goods:

**By export/re-export**

LCP at your own premises

SDP at a DEP/ICD

SDP at UK Frontier

Full declaration

By post

**To other IPR authorisation holders**

IPR suspension authorisation (drawback only)

Declaration  Transit

IPR drawback authorisation (suspension only)

Declaration  Transit

**By declaring the goods to another customs procedure**

Customs Warehousing

Free Zone

Processing under Customs Control (suspension only)

Temporary Importation

**Within an integrated authorisation** - you need to indicate above the other procedure(s) covered by the authorisation.

**By other methods of disposal**

Armed Forces

NAAFI

Diplomatic Offices

Ships stores/bunkers

Commissary Stores

Tray type meals

Aircraft/satellite construction/repairs  
- Article 544c Regulation 2454/93

Aviation fuel for third country/intra-EC flights

Merchandise in baggage

Other (please specify)


I confirm that there is a guarantee in place to cover the movement of goods listed in Annex 44c of Regulation 2454/93 under this authorisation. The details of the guarantee are as follows:


**16a Application to use equivalence**

I confirm that the authorised process in box 9 will be carried out on the goods below.

Commodity Code (8 digits)	Commercial quality	Technical characteristics

**16b Equivalence with triangulation** (see Section 7 Notice 221)

I wish to use equivalence with triangulation. Where appropriate, the following will be the exporter of the equivalent goods

Postcode

Contact

--

Phone number

--

Fax number

--

E-mail

--

VAT/TURN number

--

Enter the time taken to export the equivalent goods

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**17a Prior export equivalence** (see Section 7 Notice 221)

I wish to use prior export equivalence

I wish to use prior export equivalence with triangulation

I wish to use prior export equivalence with triangulation with the following as the importer of the replacement goods

Postcode

Contact

--

Phone number

--

Fax number

--

E-mail

--

VAT/TURN number

Enter the time taken to import the replacement goods

**17b Equivalence/Prior Export Equivalence** - where the equivalent goods are not those detailed in 7(a) or 8(a), insert details of the goods being used

Commodity Code (8 digits)	Description (trade/commercial)

**18 General release for free circulation** (suspension goods only). I wish to account for any releases to free circulation with the submission of my suspension return. I understand that, if approved, I may incur additional compensatory interest charges.

**19 Additional information** - further information can be provided on your headed commercial paper that should be attached to this application.

## Declaration

**20 Declaration**

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

**Anyone who gives untrue information about goods declared 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.**

Name

Status/position

Signed

Date DD MM YYYY

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## For official use

### DEFRA recommendation

Economic Code

Period of authorisation

as applied for

from DD MM YYYY

to DD MM YYYY

#### Goods

as applied for

except items deleted

except as amended

#### Equivalence

unrestricted

same source

except on community produced goods

Signed

Date DD MM YYYY

Name

### HM Revenue and Customs

Date application received DD MM YYYY

Officer's name

Authorisation is granted from DD MM YYYY

and applies as detailed on this form and in your authorisation letter. Amendments to the information declared on this form have been made as necessary.

This authorisation is valid until DD MM YYYY

Authorising Officer's name

Phone

Supervising office address

  
  
  
  

Date of issue DD MM YYYY

Authorisation number