

Authorisation applied for with a customs declaration, special procedures
Additional information for the customs declaration, reference

1. Applicant

Name _____

EORI number or personal ID number of a natural person _____

Address _____

Contact person

Name _____

Telephone number _____

Email address of contact person _____

Owner of the goods (temporary admission)

Name _____

Telephone number _____

Address _____

Email address _____

2. Place(s) of processing or place where the goods are used (processor must also be mentioned, if other than applicant.)

3. Nature of processing or other use of the goods (functions carried out on the goods, e.g. cutting and sewing, machining and assembly; exhibition).

4. **Processed or manufactured products** (enter also commodity codes. Not temporary admission).

5. **Estimated rate of yield** (quantity of goods obtained from processed goods or their percentage. Not temporary admission).

6. **INF number** (when necessary) _____

7. **Proposed means of identification**

1 = serial number or manufacturer's number 2 = affixing lead seals, seals, stamps or other similar distinguishing signs 4 = samples, photographs, brochures or use of technical descriptions 5 = analyses 7 = other identification methods (= records)

8. **Economic condition codes for inward processing** (see appendix 1 a). **Codes for temporary admission** (see appendix 2).

9. **Time limit for discharging the procedure** (dd-mm-yyyy). _____

10. **Article concerning debt on import for inward processing.** The customs debt on import that may be incurred is calculated primarily.

- In accordance with Article 85 of the UCC
- In accordance with Article 86(3) of the UCC
- Tick the box if you wish to have the possibility to change the article concerning the customs debt (see appendix 1 b).

Place and date _____

Signature and
name in capital letters _____

Appendix 1 a), 8. Economic condition codes for inward processing (UCC 211(4)(b) and Art. (5), DA Art. 167)

Authorisation for inward processing can be applied for with a customs declaration when the code for financial requirements is one of the following:

- 1 Processing of products not mentioned in Annex 71–02 of the Delegated Regulation (EU) 2015/2446.
- 2 Amendment.
- 3 The processing of goods directly or indirectly put at the disposal of the holder of the authorisation, carried out according to specifications on behalf of a person established outside of the customs territory of the Union, generally in return for payment of processing costs alone.
- 10 The processing of goods to ensure their compliance with technical requirements for their release for free circulation.
- 11 The processing of goods of a non-commercial nature.
- 12 The processing of goods obtained under a previous authorisation, the issuing of which was subject to an examination of the economic conditions.
- 13 The processing of solid and fluid fractions of palm oil, coconut oil, fluid fractions of coconut oil, palm kernel oil, fluid fractions of palm kernel oil, babassu oil or castor oil into products which are not destined for the food sector.
- 14 The processing into products to be incorporated in or used for civil aircraft for which an authorised release certificate has been issued.
- 15 The processing into products benefitting from the suspension of import duty on certain weapons and military equipment in accordance with Council Regulation (EC) No 150/2003 (1).
- 16 The processing of goods into samples.
- 17 The processing of any electronic type of components, parts, assemblies or any other materials into information technology products.
- 18 The processing of goods falling within CN code 2707 or 2710 into products falling within CN code 2707, 2710 or 2902.
- 19 The reduction to waste and scrap, destruction, recovery of parts or components.
- 21 Usual forms of handling referred to in Article 220 of the Code.
- 22 The aggregate value of goods to be placed under the inward processing procedure per applicant and calendar year for each eight-digit CN code does not exceed EUR 150 000 with regard to goods, which are covered by Annex 71-02 and EUR 300 000 for other goods, except where the goods intended to be placed under the inward processing procedure would be subject to a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation.

Not included in the abovementioned list are the codes for economic conditions relating to agricultural products, which cannot be used in the authorisation applied for with a customs declaration.

The codes listed above **cannot be used** in an authorisation applied for with a customs declaration if the goods to be placed under the procedure are **agricultural products** referred to in Annex 71-02 of the DA, even if they are subject to previously detailed processing (e.g. code 16 processing of goods into samples). An exception to this is code 19 (destruction), which can also be used for agricultural products referred to in Annex 71-02 in exceptional and appropriately justified conditions, when the customs value of the goods does not exceed 150 000 €.

Appendix 1 b), 10. Article concerning the customs debt on import for inward processing

Enter, whether the customs debt possibly incurred should primarily be levied based on Art. 85(1) or Art. 86(3) of the UCC. Where Article 85(1) of the UCC is applied, the amount of customs debt is determined based on the calculation basis at the time the customs debt was incurred, i.e. for the goods as they are at the time the customs debt is incurred. Where Article 86(3) of the UCC is applied, the amount of the customs debt is determined based on the calculation basis at the moment of placing the goods under the inward processing procedure, i.e. the commodity code of the goods and the customs value are those indicated in the customs declaration for placing the goods under the procedure. However, the level of the import duty is always the level of customs duty the day when the customs debt was incurred. The article chosen as the primary article of the customs debt may have an impact on whether an authorisation can be granted without an examination of the economic conditions.

If a customs debt is incurred for using the procedure, it will be levied upon placement under the procedure according to the chosen article regarding customs debt. When the customs debt is being levied, Customs may request a change of the Article for the customs debt, if both of the following conditions are fulfilled:

1. The authorisation indicates that the authorisation holder may possibly wish to implement also the other customs debt article; and
2. Goods placed under the procedure would not be subject to agricultural or commercial policy measures, provisional or definitive anti-dumping duty, countervailing duty, safeguard duty or additional duty as a result of the suspension of concessions if they were declared for release for free circulation on the date on which the customs debt was incurred.

However, please observe that Article 86(3) of the UCC can only be applied if the customs debt is incurred for primary or secondary processed products, not for goods placed under the procedure or for semi-finished products.

Appendix 2, 8. Codes beginning with D used in temporary admission

Authorisation for the temporary admission can be applied for with a customs declaration, when the additional procedure code is one of the following (corresponding Articles of the Delegated Regulation EU 2015/2446 in parentheses. Section 86 a 3 of the Value Added Tax Act to be applied, excluding D51)

- D01** Pallets (including pallet spare parts, accessories and equipment) (Articles 208 and 209)
- D02** Containers (including container spare parts, accessories and equipment) (Articles 210 and 211)
- D03** Means of road, rail, air, sea and inland waterway transport (Article 212)
- D04** Personal effects and goods for sports purposes imported by travellers (Article 219)
- D05** Welfare material for seafarers (Article 220)
- D06** Disaster relief material (Article 221)
- D07** Medical, surgical and laboratory equipment (Article 222)
- D08** Animals (Article 223)
- D09** Goods for use in frontier zones (Article 224)
- D10** Sound, image or data carrying media (Article 225)
- D11** Publicity material (Article 225)
- D12** Professional equipment (Article 226)
- D13** Pedagogic material and scientific equipment (Article 227)
- D14** Packings, full (Article 228)
- D15** Packings, empty (Article 228)
- D16** Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles (Article 229)
- D17** Special tools and instruments (Article 230)
- D18** Goods subject to tests, experiments or demonstrations (Article 231(a))
- D19** Goods imported subject to a satisfactory acceptance test provided for in a sales contract (Article 231(b))

- D20** Goods used to carry out tests, experiments or demonstrations without financial gain (six months) (Article 231(c))
- D21** Samples (Article 232)
- D22** Replacement means of production (Article 233)
- D23** Goods for events or for sale (Article 234(1))
- D24** Goods delivered by the owner for inspection (Article 234(2))
- D25** Works of art, collectors' items and antiques (Article 234(3)(a))
- D26** Goods other than newly manufactured ones imported with a view to their sale by auction (Article 234(3 b))
- D27** Spare parts, accessories and equipment (Article 235)
- D28** Goods imported in particular situations having no economic effect (Article 236(b))
- D29** Goods imported for a period not exceeding three months (Article 236(a))
- D30** Means of transport for persons established outside the customs territory of the Union or for persons preparing the transfer of their normal place of residence outside that territory (Article 216)
- D51** Temporary importation with partial relief from import duties (Article 206, Vat Act section 1.1.2)

Applicable legislation

Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code
Commission Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code
Commission Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code