

Application for Inward Processing Relief - Simplified Procedure

(please see over for conditions of use)

Section 1 - Application EPU/entry number/date / /

1 Importer's name/address

2 Processor's name/address
(if different from 1)

3 Description of process

4 Description of processed goods (main and secondary compensating products)

5 Rate of yield

6 Time required to process and re-export goods (see note 5 overleaf)

Economic code: tick the code under which this application is made (**one box only**) see Notice Section 30

10 11 12 30(1) 30(2) 30(3) 30(4) 30(5) 30(6) 30(7) 30(9)

7 Declaration: I undertake to comply with the conditions of Inward Processing Relief laid down in Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and Commission Regulation (EEC) No 2454/93 which lays down provisions for its implementation.

Signature Status

Name (in block letters) Date

Note: authorisation to use Inward Processing Relief is granted upon acceptance of the import entry

Section 2 - IPR suspension return (see over for completion details)

The goods imported under IPR on the above entry have been disposed of as follows (tick as appropriate). Supporting evidence of eligible disposal is attached.

- | | |
|--|--|
| 1. Exported from the EC <input type="checkbox"/> | 4. Transferred to another customs procedure: |
| 2. Transferred to another IPR authorisation holder <input type="checkbox"/> | Customs Warehouse <input type="checkbox"/> |
| 3. Goods released for use on the Community market (including End Use and Processing for free circulation - PCC) <input type="checkbox"/> | Free Zone <input type="checkbox"/> |
| | TI relief <input type="checkbox"/> |
| | Community Transit <input type="checkbox"/> |
| | 5. Other (please specify) |

Signature Status Date

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.

Conditions of Use

If you are importing to **suspension**, Section 1 overleaf should be completed in triplicate, if importing to **drawback** complete in duplicate (see also note 9). Copy one should be attached to the import entry and copy two retained with your commercial records.

If using IPR **suspension**, when the period allowed for disposal of the goods has expired (see note 5), you should complete copy 3 Section 2 and forwarded (together with the rest of the form and supporting evidence of disposal) to **National Imports Relief Unit, (NIRU), Custom House, Killyhevin, Enniskillen, Co. Fermanagh BT74 4EJ**. In some instances, you may be asked to forward the document to your local E&IC authorising office. However, you should only do so when specifically instructed.

Authorisation number - for each import your authorisation number will be the entry number on the C 88 (SAD). **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 entry, whether or not you take ownership of them.
2. You are authorised to process the goods indicated in box 31 of the attached entry in the manner indicated at item 3 overleaf. The approved processing operations will be carried out at the premises indicated at item 1 or item 2 overleaf. If you import the goods, in Box 37 of the C88 (SAD) quote CPC 41 00 01 (drawback) or 51 00 01 (suspension) or 51 00 04 (suspension VAT only). If you remove goods from a customs warehouse quote CPC 41 71 01 (drawback) or 51 71 01 (suspension) or 51 71 03 (suspension VAT only). For removal from a Free Zone quote 41 78 01 (drawback), 51 78 01 (suspension) or 51 78 02 (suspension VAT only).
3. You are authorised to produce the goods indicated at item 4 overleaf. Where the CN code for the processed goods differs from the imported goods, you must enter the new CN code here.
4. The rate of yield will be that indicated at item 5 overleaf. If you are unable to establish the rate prior to processing, you should insert "to be established through processing records".
5. Under this authorisation, you have **6 months to dispose** of the imported goods in either the form of processed goods or in an unaltered state. You may however, request a longer period to dispose of the imported goods. **If the authorised period will be exceeded, you must notify NIRU** in writing requesting an extension to the period of relief. **Special rules exist for goods classified within Chapters 1/24 of the Tariff. If you intend to import goods falling within these chapters, you should refer to NIRU before you import the goods.**
6. When re-exporting, **you must pre-enter** the goods quoting, in Box 37 of the C88 (SAD), IPR export customs procedure code **31 51 00 (suspension) or 31 51 01 (suspension VAT only) or 31 41 00 (drawback)**. Any documents raised to allow the movement of goods to another customs regime or export must be clearly marked **IP/S (suspension) or IP/D (drawback)** as appropriate. Transfers within the UK to another C101 user must be made by declaration on a C88 (SAD), stating in Box 44 **IP/S (suspension) or IP/D (drawback)**, the original entry number and date of entry. Transfers within the UK to a C&E 810 authorisation holder must be made using the C&E 811 procedure. Transfer to another IPR trader in another Member State can be made using the Community Transit procedure (T1) or a 3-copy SAD (suspension only)
7. You are responsible for ensuring that records are kept detailing all the processing operations carried out under this authorisation, including those carried out by any processors at 2 overleaf. All records pertaining to this authorisation and processing should be retained for a minimum of four years.
8. If you have used **IPR suspension**, it is your responsibility to submit the suspension return printed at Section 2 overleaf **within 30 days** of the expiry of the period allowed for processing and disposal. **No reminders will be issued.** Failure to submit the return within this time limit may result in a demand being issued for all duties suspended at import together with compensatory interest. Customs reserve the right, where appropriate, to complete the suspension return on the authorisation holders behalf.
9. If you have used **IPR drawback**, it is your responsibility to obtain a drawback claim (C&E 823) from NIRU and submit it **within six months** of the date of export or disposal. **No reminders will be issued.** Failure to submit the claim within this time limit may result in your claim being refused.
10. **You must notify NIRU of any changes which may influence the content or continuation of this authorisation.**
11. Under this authorisation **you cannot:**
 - use any simplified procedures for import eg (CFSP), export, transfer, discharge, aircraft, satellite, commissary stores, processing in a customs warehouse/Free Zone;
 - use equivalence in any form, IPR tax free shopping scheme, cut/slice/cook meat for airline meals;
 - enter ozone depleting substances, nuclear materials, ammunition or firearms;
 - use catalysts, agents or production accessories, economic code 99 or 30(8);
 - supply balance goods (see Notice 221 paragraph 24.3);
 - goods listed in Annex 44C of Commission Regulation (EEC) No 2454/93 where a guarantee is required.
12. In addition the following goods **cannot be entered under the drawback system.**
 - goods subject to quantitative import restrictions;
 - goods eligible for export refunds;
 - goods to which a tariff measure within quotas is applied;
 - goods subject to presentation of an import or export licence or certificate in the framework of CAP;
 - goods which may be diverted to processing under customs control (PCC)

Anyone who gives untrue information about goods imported under these arrangements may be liable to penalties under the Customs and Excise Management Act 1979. This authorisation is subject to the right of the Commissioners of Customs and Excise to vary it.