

# Instruction Manual

on

## Processing under Customs Control

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This Manual provides a guide to the interpretation of the law governing Processing under Customs Control (PCC). This is set out in Council Regulation (EC) No. 2913/92 (the Customs Code) and Commission Regulation (EC) No. 2454/93 (the Implementing Provisions) and the Instruction should be read in conjunction with those Regulations. Links: [Customs Code](#), [Implementing Provisions](#)

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## Definitions

In the context of this Manual:

- (i) “main compensating products” means the main product resulting from the processing operations;
- (ii) “secondary compensating products” means any product, other than the main product, resulting from the processing operations;
- (iii) “goods in the unaltered state” means goods in the same condition as when they were placed under the PCC procedure;
- (iv) “import duties” means
  - Customs duties;
  - charges having equivalent effect to Customs duties;
  - import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products;
- (v) “import goods” means the non-Community goods which have been placed under a PCC arrangement;
- (vi) “usual forms of handling” means such handling operations as are needed to ensure preservation of goods or to improve packaging or marketable quality and which, under Community rules, may be carried out in Customs warehouses and free zones. A list of such handling operations is contained in annex 72 to the Implementing Provisions;
- (vii) “release for free circulation” means released on to the Community market for sale and consumption in the Community;
- (viii) “Customs approved treatment or use” means any use to which goods are put which is approved by Customs e.g. re-export, entry into warehouse or free zone, destruction, release for free circulation, entry to another PCC authorisation etc;
- (ix) “Customs Code” refers to EU Council Regulation 2913/92 establishing the Community Customs Code;
- (x) “Implementing Provisions” refers to EU Commission Regulation 2454/93 laying down provisions for the implementation of Council Regulation 2913/92 establishing the Community Customs Code;
- (xi) “CAP” means the common agricultural policy.

## **1. Introduction**

### **1.1 What is Processing under Customs Control.**

(Article 130,131,132,133 Customs Code Article 551 Implementing Provisions)  
Processing under Customs Control (PCC) is one of a number of procedures provided for in EU legislation that are referred to collectively as customs procedures with economic impact. PCC allows goods to be imported from outside the Community for processing operations without being subject to import duties. Duty becomes payable when the finished product is released for free circulation, at the rate attracted by that product as if it had been imported directly. PCC is used in a situation where the goods that have been processed are (because of lower rates of customs duty) liable to a lower amount of duty than the original import goods.

### **1.2 How PCC Works.**

Traders authorised to use PCC can:

- Import goods from outside the EU with all customs charges suspended;
- Process them in their own premises or have them processed elsewhere; and
- Pay duty at the rate which applies to the processed products (rather than the import goods) when they are released onto the Community market.

### **1.3 Type of processing allowed.**

Revenue can only authorise PCC where:

- the duty on the finished product (product resulting after processing has been completed) is less than that applicable to the imported goods;
- the imported goods can be identified in the processed products;
- it would not be economically viable to restore the processed goods to their original condition;
- use of the procedure enables processing activity to be created or maintained in the Community without harming the essential interests of Community producers of similar goods;
- the rules concerning origin and quantitative restrictions (e.g. quotas) applicable to the imported goods are not affected.

The specific processes allowable under PCC arrangements are listed in Annex 76 of the Implementing Provisions – see Appendix I of this Manual.

## **2. Application for Authorisation**

(Customs Code Articles 85 to 87 and 116 to 117; Implementing Provisions, Articles 497 to 508 and Annex 67).

### **2.1 Application Procedure**

Application forms are available on the Revenue website at [www.revenue.ie](http://www.revenue.ie) or can be obtained from Economic Procedures Section, Customs Division. All applications, including those for renewal or amendment of existing Authorisations, must be submitted in writing by the trader to Economic Procedures Section. This Section will then carry out the following steps:

- check that all of the necessary information to process the application has been supplied by the trader;
- forward a copy of the application to the relevant Region/LCD with a request for a report on the suitability of the trader to use PCC. A standard template for the report is provided – see Appendix II;
- forward a copy of the application to the Dept. of Enterprise, Trade and Employment to check if use of the non-Community import goods will create or maintain manufacturing in the EU. If the import goods are subject to an agricultural measure, antidumping duty or countervailing duty the application will be referred for examination by the European Commission.

## **2.2 Region/LCD Report on New Applications**

On receiving a copy of the application from Economic Procedures Section, the Region/LCD office should establish who the Control Officer will be for the trader. The Control Officer should then contact the trader and arrange a meeting. The purpose of the meeting is to ensure that satisfactory arrangements are in place for the PCC operation. The Control Officer should examine the premises where the PCC will be carried out, the processing procedures involved and the accounting procedures used. The Control Officer should also explain to the trader the obligations which must be fulfilled by anyone availing of PCC. The importance of observing the authorised limits for quantities and values and the time limit for discharge should be clearly pointed out during this meeting. It should be established that the trader has a copy of the Trader Guidelines on PCC or has access to them on the Revenue website at [PCC Guidelines for Traders](#). The trader should provide an undertaking allowing Revenue right of entry to the premises of any operator where the processing is to be carried out. Where the trader is a company, a senior executive in charge should be consulted to ensure that management are aware of their obligations under PCC.

A report should then be completed including a recommendation as to whether or not the Authorisation should be granted. Additional notes may be attached if required. In complex cases the finalisation of the report may involve an additional visit to the trader. Details of visits may be recorded on CRS. Completed reports are to be sent to Economic Procedures Section as soon as possible and, in this regard, it should be borne in mind that an Authorisation must generally issue within 30 days of receipt of the application.

## **2.3 Security**

(Customs Code, Article 88)

An Authorisation will not be issued until appropriate security has been provided to cover the duty suspended on the import goods. Where the trader is an Authorised Economic Operator (AEO), it will be possible to consider waiving the bond. In such a case the Control Officer should discuss with Customs Division as to whether or not a bond should be sought.

Normally, security is provided in the form of a bond issued by a bank or insurance company. During the first visit the Control Officer should emphasise the importance of putting security in place.

The purpose of a bond is to secure duties suspended on goods imported under a PCC Authorisation and to ensure compliance by the trader with the conditions attached to the Authorisation.

The amount secured by the bond, referred to as the bond penalty, is calculated on the basis of:

1. annual value of imports of goods under the PCC authorisation
2. average duty rate of those goods
3. period of discharge

#### **Annual value of imports of goods**

The value of imports is provided by the applicant and is an estimate of the total value of goods they wish to place under the procedure over a twelve month period.

#### **Average duty rate of those goods**

This is calculated and set by the control officer in consultation with the applicant using the different rates of duty applicable to all of the goods in the procedure.

#### **Period of discharge**

The period of discharge is measured from the time the goods are placed under the PCC procedure (date of import) until they are discharged from that procedure (released for free circulation).

The following is an example of a bond calculation:

Annual imports-	€500,000
Period of Discharge-	Seven Months
Imports during period of discharge taken as seven twelfths of annual imports-	€291,667
Duty @ 9.0% on €291,667-	€26,250
Bond penalty -	€27,000

Bond penalties should be rounded up to the nearest thousand euro and a minimum penalty of €7,000 should be applied in all cases.

While the bond itself is being arranged, the trader must provide a cover note (which is a document issued by the insurance company or bank securing the duty at risk) on an interim basis until the bond is ready. There is a strict legal wording for cover notes and this is available from Economic Procedures Section. The Control Officer should request the cover note at the earliest opportunity as the Authorisation cannot issue before security is put in place.

In the case of an Authorisation involving CAP goods, the average rate of duty on the import goods cannot be used to calculate the bond. Instead the value of annual imports of goods chargeable at each separate rate of duty and the quantity of annual imports of goods chargeable at each specific rate are to be used in the calculation in conjunction with the period of discharge. If any doubt arises as to how to calculate the amount of the bond, consult with Customs Division.

### **3 Types of Authorisations**

### **3.1 National Authorisation**

A national Authorisation allows the holder to avail of PCC in this State only.

### **3.2 Single Authorisation**

(Article 500 Implementing Provisions)

Despite the somewhat confusing title, a single Authorisation is used where the goods may be entered to PCC in more than one Member State. An application for a single Authorisation on the standard application form is generally submitted in the Member State where the trader's main accounts are held. A company whose main accounts are held in Ireland will apply to Revenue to have another Member State or States included in their Irish Authorisation. In the same way a company whose accounts are held in another Member State, but who wishes to import goods into Ireland under PCC, will apply to the Customs Authorities in the other Member State to have Ireland included in their Authorisation.

#### **3.2.1 Main accounts held in Ireland**

- All applications for single Authorisations in Ireland should be made to Economic Procedures Section.
- Economic Procedures Section will liaise with the Customs Administration in the relevant Member State/s.
- The application will be referred to the relevant Region/LCD for recommendation as will all information received from the Member State/s involved.
- The designated Control Officer should ensure that any controls required at a local level in any other Member State are clearly established at this stage.
- The Control Officer should complete a report on the application as at para 2.2. Care should be taken to ensure that transfer arrangements between the different traders mentioned in the application are acceptable to both Administrations.
- On receipt of a positive recommendation from the Control Officer, Economic Procedures Section will prepare a draft Authorisation which is immediately copied to the authorities in the Member States in which processing will be carried out. This draft will include the controls required by the Irish Administration.
- Economic Procedures Section will issue the Authorisation on receipt of agreement by the other Member States or after 30 days if no objections are received.
- Responsibility for control of the Authorisation rests with the Irish Administration (notwithstanding the fact that the goods are being imported and processed in another Member State).
- Bills of discharge and duty payments for processing in all of the Member States involved must be returned to the Control Officer in which the trader is located.
- Economic Procedures Section will keep in contact with other Administration/s regarding amendments or other issues throughout the lifetime of the Authorisation.

#### **3.2.2 Main accounts held in another Member State**

- In the case of applications for single Authorisations in other Member States, the draft Authorisation is forwarded by the Member State to Economic Procedures Section.
- This draft is forwarded to the Region/LCD where the Irish trader is based. This draft should be examined in a timely fashion as the Authorisation may be issued by the other Member State if no objection is received within 30 days.

- The designated Control Officer should contact the trader and arrange a meeting to examine such matters as the premises where the processing will be carried out, the accounting procedures used and to explain to the trader their obligations with regard to this PCC Authorisation.
- Economic Procedures Section will liaise with the issuing Member States regarding any controls that the Control Officer deems necessary.
- On receipt of a positive recommendation from the Control Officer, Economic Procedures Section will inform the other Member State that Ireland has no objection to the issuing of the Authorisation.
- Economic Procedures Section will be kept informed by other Administration/s regarding any amendments or other issues throughout the lifetime of the Authorisation.

### **3.3 Integrated Authorisation**

(Implementing Provisions, Annex 67)

An integrated Authorisation may be issued where a trader requires goods to be processed under more than one customs procedure e.g. PCC and Inward Processing. The trader must apply on the standard application form to Economic Procedures Section in the normal way and the Region/LCD will be requested to confirm that the goods under each procedure can be tracked at all times and that goods are discharged through the correct procedure. The trader must indicate in the application what goods will be entered to each procedure and this information will be specified on the Authorisation.

Where goods are discharged from both PCC and IP the Control Officer should advise Economic Procedures Section as it will be necessary (for validation purposes within AEP) for Economic Procedures Section to issue a second Authorisation number to facilitate this process.

### **3.4 Retrospective Authorisation**

(Article 508 Implementing Provisions)

As a general rule prior Authorisation is required for PCC, however a retrospective Authorisation may be issued in exceptional circumstances. The period of retrospection, either for a new Authorisation or amendment to an existing Authorisation, may not extend beyond one year before the application for Authorisation or amendment was lodged. Such retrospective Authorisations are only possible where:

- i) there is no attempted deception or no negligence involved;
- ii) the trader's accounts show that the conditions of the procedure can be met and;
- iii) the situation of the import goods can be regularised including the invalidation of the relevant declarations.

All requests for retrospective Authorisation should be made to Economic Procedures Section, and will be referred to the relevant Region/LCD for recommendation as at para. 2.2. If retrospection is allowed it will be necessary for the trader to amend the relevant SADs for the retrospection period. (The goods in question will have been imported during the retrospection period with full duty and VAT paid so the import declaration will have to be amended to reflect the fact that the goods are now being placed into PCC.) Amended declarations will create a transaction review (TR) and



the Control Officer should examine the amended declarations carefully as they will create a refund situation.

**Note: Once a refund situation is generated it is important to check before any VAT refund is given to ascertain that the trader has not been refunded the VAT on their VAT3 return form.**

### **3.5 Simplified Authorisation**

(Article 497 Implementing provisions)

Traders who only occasionally enter goods to PCC may opt for a simplified Authorisation rather than securing Authorisation in advance of importation. Under this arrangement the trader makes a declaration of the goods on the AEP system (SAD) and completes the Application for Simplified Procedure form (see Appendix III). This form is lodged at the point of entry. This procedure constitutes an application for PCC and once the Customs Officer is satisfied that it is in order for the goods to be imported under PCC, s/he will allow the trade to insert code 00100 in box 44 of the SAD and code 91 (PCC code) in box 37.

The simplified Authorisation may not be used where sensitive goods covered by Annex 76 part B (see Appendix I) to the Implementing Provisions are concerned, or where processing will take place in more than one Member State.

In order to enter goods to PCC under this simplified system the full amount of duty and VAT must be paid. The duty will be refunded when the goods have been properly discharged from the procedure. In order to ensure adequate control of the system, a copy of the import SAD accompanied by the Application for Simplified Procedure must be submitted by the trader to the Region/LCD within two days of the goods having been entered. Where this timeframe is not adhered to, applications for refund of duty under simplified Authorisation should be refused.

Where an application for refund is received please check the note in par 3.4 re VAT refund.

## **4. Issue of the Authorisation**

### **4.1 Issue of a new Authorisation**

When Economic Procedures Section has received all necessary reports and documentation, an Authorisation, based on the model in Annex 67 of the Implementing Provisions, is drawn up. Authorisations are generally valid for a period of three years from the date of receipt of the application.

Before the Authorisation can issue, the Control Officer must obtain a cover note (see para. 2.3) from the trader and send it to Economic Procedures Section. Following acceptance of the cover note, Economic Procedures Section will send the original Authorisation to the Control Officer for delivery to the trader. The Control Officer must deliver the Authorisation to the trader by hand. Before receiving the Authorisation, the trader must accept and sign a standard set of conditions (see Appendix IV) which specify the trader's responsibilities regarding the use of the Authorisation. A signed copy of the conditions must be returned to Economic Procedures Section, while the Control Officer should retain a copy in the trader file.

In the case of newly authorised traders, when imports into PCC begin, the Control Officer should check to ensure that the tariff classifications codes, quantities and values being declared are in accordance with the Authorisation.

## **4.2 Renewal of an Authorisation**

Economic Procedures Section maintain a database of all current Authorisations. Each authorised trader is sent a reminder by the Section three months in advance of the expiry of the Authorisation. When an application for renewal is received in Economic Procedures Section, it is checked for any changes from the previous Authorisation and, if there are none, a renewed Authorisation with a new number is issued directly to the trader.

If there are any changes from the previous Authorisation, the Control Officer will be requested to examine the renewal application and provide a recommendation as to whether or not the renewal should be granted. In those circumstances the Control Officer will also be requested to review the bond penalty.

It will also be necessary to refer applications involving the addition of new goods to the Department of Enterprise, Trade and Employment or the European Commission as appropriate (see para 2.1).

## **4.3 Amendment to an Authorisation**

All requests for amendments to current Authorisations must be submitted to Economic Procedures Section. The Section will forward the request to the Control Officer for a recommendation and a request to review the bond penalty. It may also be necessary to refer amendments involving the addition of new goods to the Department of Enterprise, Trade and Employment or the European Commission (see para 2.1).

## **5. Entry of goods to the procedure**

(Customs Code, Articles 58 to 76; Implementing Provisions, Articles 198 to 224 and Articles 260 to 276, Article 499 and Annex 38).

### **5.1 How are goods entered to PCC**

When traders are entering goods to the procedure they should carry out the following when completing the SAD:

- The appropriate procedure code should be inserted in Box 37 – first two digits will be 91;
- The Authorisation number should be inserted in Box 44;
- An invoice showing the total value and quantity of goods in the consignment must be retained by the trader, and be readily available to the Control Officer if needed;
- The invoice numbers or range of numbers should be inserted in Box 44;
- In the case of goods imported through the parcel post, the words “Imported under Processing under Customs Control” must form part of the sender’s declaration affixed to the parcel.

Traders must retain copies of the import SADs and supporting documentation in their records for a period of three years from the end of the year in which the goods to which they relate are released from the procedure.

### **5.2 Automatic verification through AEP**

Part of the recent redevelopment of the AEP system included the introduction of an automatic verification process for authorised PCC traders. This process verifies a trader’s entitlement to use a procedure code by cross-referencing their data against Authorisation data stored in

CRS. Any deviation from the data included on a trader's Authorisation will result in AEP rejecting the entry. It is important therefore that Economic Procedures Section are made aware promptly of any amendment needed to an Authorisation.

## **6. Discharge of goods from the procedure** (Articles 520 to 521 Implementing Provisions)

### **6.1 How are goods discharged from PCC**

The discharge of goods from PCC is regarded as complete when all conditions for use of the procedure have been complied with and the compensating products or goods in the unaltered state are:

- Released for free circulation (with payment of any duty due);
- Exported from the Community;
- Transferred to another customs procedure or to another operator authorised to use one of those procedures e.g. Customs Warehousing, Inward processing, Temporary Importation;
- Transferred to another Member State to be entered to another customs procedure in that Member State;
- Transferred to a customs approved use, where payment of duty does not arise, such as export shops, armed forces, embassies, ships stores;
- Used for the first time in the manufacture, repair, modification or conversion of civil aircraft or spacecraft or parts thereof or related equipment;
- Destroyed under customs supervision;
- Abandoned to the Exchequer.

### **6.2 Bill of Discharge**

A bill of discharge must be lodged with the Control Officer by a trader using PCC within 30 days of the expiry of the period for discharge. This period may be extended in special circumstances by the Control Officer in consultation with Economic Procedures Section. The Control Officer may agree that the bill of discharge be made on an aggregated monthly or quarterly basis.

On receipt of the bill of discharge, the Control Officer should examine the details that it contains to confirm that it is broadly in keeping with the trader's level of activity e.g. comparison with previous bills of discharge and by reference to the records of transactions on AEP. The results of this examination should be noted on the bill of discharge before recording and filing.

The bill of discharge should contain the following details:

- the Authorisation reference number;
- the quantity of each type of import goods in respect of which discharge, repayment or remission is claimed;
- the CN code of the import goods;
- the particulars of the declarations entering the import goods to PCC
- the customs value and rate of customs duties due on the import goods
- the established rate of yield;
- the quantity of the compensating product;
- the value of the compensating product;
- the customs approved treatment or use assigned to the compensating products as well as particulars of the relevant declarations or other documents used to discharge the goods or products from PCC;
- the amount of customs duty to be paid on any import goods released for free circulation.

Failure to return bills of discharge or to return them on time should be taken up immediately by the Control Officer with the trader.

The bill of discharge is designed to be a summary report rather than a single entry transaction and there is scope to have it as detailed or as general as deemed necessary. There is no strict timeframe for how often they are required (subject to submission within 30 days of expiry of period of discharge), so content and frequency can vary from trader to trader.

### **6.3 Calculating Duty on Compensating Products**

#### Articles 551 (3) Implementing Provisions

The Customs value of the import goods plus the processing costs may be used to calculate the duty due on the compensating products. The processing costs means all costs incurred in making the processed products, including overheads and the value of any community goods used. Alternatively the transaction value of identical or similar goods sold for export to the Community and exported at or about the same time or the value based on the unit price at which the imported goods for identical or similar imported goods are sold with the Community in the greatest aggregate quantity may be used to determine the customs value.

#### 6.4 Monitoring/Checking of Authorisations

The Control Officer's initial report is the primary element in the granting of an Authorisation. The checking of the trader's imports, entries/SADs and the overall monitoring of the Authorisation by the Control Officer is essential to the control of PCC. It is a matter for each Control Officer to ensure consistency in relation to this checking, having regard to risk strategy rather than resources. There are several aspects to an Authorisation which must be monitored by the Control Officer. These include:

- Ensuring that the terms and conditions are being adhered to;
- Ensuring that the quantities and values as identified in the Authorisation are not exceeded or likely to be exceeded. This should involve monitoring of bills of discharge on a regular basis. If quantities or values are exceeded, this may result in customs debts arising;
- Ensuring that period of discharge is being adhered to;
- Ensuring that only tariff codes included on the Authorisation are used. The automatic verification process in AEP should restrict importations to those on the Authorisation.

However, movements from warehousing into Processing under Customs Control can take place outside of AEP using commercial documentation under local clearance, so checking of tariff codes is essential;

- Ensuring that goods can be tracked/traced through the process;
- Ensuring that code 00100 is not used incorrectly in box 44 of the SAD. This code is only to be used in respect of a simplified Authorisation;
- Ensuring that an authorised trader is subject to compliance checks at least once every six months. The level of detail that these compliance checks involve can be decided by the Region/LCD but should involve at least the points above;
- Ensuring that all authorised traders are considered for audit in the normal way. The fact that these traders are visited for compliance checks on a regular basis should not exclude them from any audit program being undertaken by the Region/LCD. An audit during the lifetime of the Authorisation (usually three years) is desirable, although final decisions on which traders to audit will be driven by the level of risk involved.

## **6.5 Destruction**

In any case where PCC goods are claimed to have been destroyed by accident or force majeure, the trader must report the incident to the Control Officer. If the Control Officer is satisfied with the facts as presented by the trader, it may be accepted that the procedure has been discharged.

If a trader plans to destroy goods under official supervision, the Control Officer must be informed in advance and given the following details:

- the type of goods concerned;
- the amount of duties or other charges liable;
- the reason for destruction;
- the method of destruction.

If the Control Officer is satisfied that the destruction is justified, and there are no environmental concerns, it may be accepted that the procedure has been discharged on completion of the destruction.

## **7. Transfers**

(Implementing Provisions, Articles 511 - 514 and Annex 68)

### **7.1 Applications for transfer**

PCC goods may be transferred between different traders, locations and Member States without discharge from the PCC procedure. Application for any transfer arrangements are normally made at the time of application for PCC on the standard application form or can be dealt with by way of amendment to a current Authorisation (see para 4.3). Economic Procedures Section will request the Control Officer to make a recommendation regarding the proposed transfer arrangements for inclusion in the Authorisation.

### **7.2 Transfer from the point of entry**

Transfer of the goods from the point of entry to the premises of the trader or operator is covered by the entry declaration and the liability is covered by the trader's bond.

### **7.3 Transfer to the point of exit**

Transfer of the goods from the trader's premises to the point of exit with a view to re-exportation following processing is covered by the export declaration and the liability is covered by the trader's bond. The procedure is not discharged until the goods or products have actually left the customs territory of the Community.

### **7.4 Transfer to an approved operator**

An approved operator is someone who processes PCC goods in their own premises on behalf of the authorised trader. The goods may be transferred to the operator's premises for processing without any customs formalities provided they are returned to the trader. The authorised trader remains responsible for the goods at all times and all movements of the goods must be recorded in the trader's accounts.

If the operator is located in another Member State, Economic Procedures Section will contact the customs authorities in that Member State and, if they are in agreement, the trader's Authorisation will be amended to a Single Authorisation (see para 3.2).

### **7.5 Transfer to another PCC trader**

An authorised trader may discharge the procedure by transferring the goods to another authorised trader. Responsibility for the transferred goods will only pass to the second authorised trader when possession is taken of the goods and they are entered in the second trader's accounts.

For transfers of this type, the trader must use one of the methods set down in Annex 68 of the Implementing Provisions Commission Regulation (EEC No. 2454/93 (OJ L253 of 11/10/93)).

### **7.6 Transfer of Annex 44C goods**

Any goods listed in Annex 44C of the Implementing Provisions (goods involving greater risk of fraud) must be transferred using the Transit system.

## **8. CAP Goods**

The use of non-community CAP goods in PCC is restricted. All goods covered by Annex 76 part B (see Appendix I) to the Implementing Provisions must undergo an economic test in the European Commission before Authorisation can be granted. Economic Procedures Section submit all relevant cases to the European Commission for decision. Regions/LCD may consider that, given the sensitivity of these goods within the EU market, additional monitoring of these Authorisations is necessary.

**APPENDIX I**  
**ANNEX 76**  
**Economic conditions in the framework of the arrangements for**  
**Processing Under Customs Control**  
**(Article 552)**

**Part A**

**The economic conditions shall be deemed to be fulfilled for the following types of goods and operations:**

	<i>Column 1</i>	<i>Column 2</i>
Order No	Goods	Processing
1	Goods of any kind	Processing into samples presented as such or put up into sets
2	Goods of any kind	Reduction to waste and scrap or destruction
3	Goods of any kind	Denaturing
4	Goods of any kind	Recovery of parts or components
5	Goods of any kind	Separation and/or destruction of damaged parts
6	Goods of any kind	Processing to correct the effects of damage to the goods
7	Goods of any kind	Usual forms of handling permitted in customs warehouses or free zones
8	Goods of any kind	Processing into products of a kind to be incorporated in or used for civil aircraft for which an airworthiness certificate is issued by a company authorised for such operations by the European aviation authorities or the aviation authorities of a third country
8a	Goods of any kind	Processing into products which may benefit from the autonomous suspension of import duties on certain weapons and military equipment.
9	Goods covered by Article 551(1) second indent	Any form of processing
10	Goods of any kind not subject to a(n) agricultural - or commercial policy measure or provisional or definitive antidumping - or provisional or definitive countervailing duty	Any form of processing, where the import duty advantage resulted by using the arrangements does not exceed the value of 50,000 euro per applicant and per calendar year. (See appendix III)

11	Any electronic type of components, parts, assemblies (including sub-assemblies), or materials (whether or not electronic), which are vital to the electronic working performance of the processed product	<p>Processing into information technology products:</p> <p>1. covered by the Agreement on trade in information technology products which has been approved by Council Decision 97/359/EC<sup>1</sup>, where a duty exemption operates on the date of authorisation, or</p> <p>2. falling within a CN subheading provided for in Articles 1, 2 or 3 of Council Regulation (EC) No 2216/97<sup>2</sup>, where a duty exemption operates on the date of authorisation</p> <p><sup>1</sup> OJ L 155, 12.6.97, p.1 (the Information Technology Agreement).</p> <p><sup>2</sup> OJ L 305, 8.11.97, p.1.</p>
12	Solid fractions of palm oil falling within CN code 1511 90 19 or Fluid fractions of palm oil falling within CN code 1511 90 91 or Coconut oil falling within CN code 1513 11 10 or Fluid fractions of coconut oil falling within CN code ex 1513 19 30 or Palm kernel oil falling within CN code 1513 21 11 or Fluid fractions of palm kernel oil falling within CN code ex 1513 29 30 or Babassu oil falling within CN code 1513 21 19.	<p>Processing into:</p> <ul style="list-style-type: none"> <li>- Mixtures of fatty acids falling within CN codes 3823 11 00, 3823 12 00, ex 3823 19 10, ex 3823 19 30 and ex 3823 19 90</li> <li>- Fatty acids falling within CN codes 2915 70 15, 2915 70 25, 2915 90 10, ex 2915 90 80, ex 2916 15 00 and ex 2916 19 80</li> <li>- Mixture of methyl esters of fatty acids falling within CN code ex 3824 90 95</li> <li>- Methyl esters of fatty acids falling within CN codes ex 2915 70 20, ex 2915 70 80, ex 2915 90 80, ex 2916 15 00 and ex 2916 19 80</li> <li>- Mixture of fatty alcohols falling within CN code 3823 70 00</li> <li>- Fatty alcohols falling within CN codes 2905 16 80, 2905 17 00 and 2905 19 00</li> <li>- glycerol falling within CN code 1520 00 00</li> </ul>



13	Castor oil falling within CN code 1515 30 90	Processing into: - hydrogenated castor oil ("opal-wax") of CN code 1516 20 10  - 12-12-hydrostearic acid (purity less than 90%) of CN code ex 3823 19 10  - 12-12-hydrostearic acid (purity 90% or more) of CN code ex 2918 19 99  - glycerol of CN code 2905 45 00
14	Tobaccos falling within Chapter 24 of the CN	Processing into "homogenised" or "reconstituted" tobacco falling within CN code 2403 91 00 and/or tobacco powder falling within CN code ex 2403 99 90
15	Raw or unmanufactured tobacco falling within CN code 2401 10  Raw or unmanufactured tobacco partly stemmed/ stripped falling within CN code ex 2401 20	Processing into partly or wholly stemmed/stripped tobaccos falling within CN code 2401 20 and into tobacco refuse falling within CN code 2401 30 00
16	Products falling within CN codes: 2707 10, 2707 20, 2707 30, 2707 50, 2707 91 00, 2707 99 30, 2707 99 91, 2707 99 99 and 2710 00	Processing into products falling within CN codes: 2710 00 71 or 2710 00 72
17	Crude oils falling within CN codes 2707 99 11	Processing into products falling within CN codes 2707 10 90, 2707 20 90, 2707 30 90, 2707 50 90, 2707 99 30, 2707 99 99, 2902 20 90, 2902 30 90, 2902 41 00, 2902 42 00, 2902 43 00, 2902 44 90
18	Gas oils with a sulphur content exceeding 0,2 % by weight falling within CN code 2710 00 68 Kerosene falling within CN code 2710 00 55 White spirit falling within CN code 2710 00 21	Mixture of the goods in column 1 or a mixture of one and/or other of the goods in column 1 with gas oil with a sulphur content not exceeding 0,2 % by weight falling within CN code 2710 00 66 or 2710 00 67 to obtain a gas oil with a sulphur content not exceeding 0,2 % by weight falling within CN code 2710 00 66 or 2710 00 67
19	PVC material falling within CN code 3921 90 60	Processing into filmscreens falling within CN code 9010 60 00
20	Skating boots without skates attached of CN code 6402 19 00 Skating boots without skates attached of CN code 6403 19 00	Processing into: Ice skates of CN code 9506 70 10  Roller skates of CN code 9506 70 30
21	Motor chassis fitted with cabs, of CN code 8704 21 31	Processing into fire engines fitted with integral fire fighting and/ or life saving equipment, of CN code 8705 30 00

## Part B

The economic conditions shall be examined in the Committee for the following types of goods and operations, which are not covered by Part A:

	Column 1	Column 2
	Goods	Processing
	All goods subject to a(n) agricultural measure or provisional or definitive antidumping – or provisional or definitive countervailing duty	Any form of processing

**Appendix II**

**Report on Processing Under Customs Control**

**TO BE PROVIDED IN ACCORDANCE WITH**

**Article 86 of Council Regulation 2913/92**

(To be completed and returned to Economic Procedures Section, Customs Division, Revenue Commissioners, St. Conlon's Road, Nenagh, Co. Tipperary.)

**FILE REFERENCE:** \_\_\_\_\_

**Date of Visit(s):** \_\_\_\_\_

**Name and Address of Trader:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Registered Address:**  
(if different)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Company Registration No.:** \_\_\_\_\_

**TAN No.:** \_\_\_\_\_ **EORI No.:** \_\_\_\_\_

**VAT Registration No.:** \_\_\_\_\_

**Does the Trader hold a VAT 13(b) Authorisation?** \_\_\_\_\_

**Is the Trader in possession of notice: Processing under Customs Control Guidelines for Traders?** \_\_\_\_\_

**(1) Name and Address of Operator(s):**

\_\_\_\_\_  
\_\_\_\_\_

**Vat No.:** \_\_\_\_\_

- (2) (a) Are fiscal goods involved? \_\_\_\_\_
- (b) Are warehoused goods involved? \_\_\_\_\_
- (c) Are CAP goods involved? \_\_\_\_\_

If so, state tariff headings of the Compensating product. \_\_\_\_\_

(3) Is trader already under audit? \_\_\_\_\_

If so, in what context? \_\_\_\_\_

(4) Do bona fide arrangements for processing exist? \_\_\_\_\_

(5) What is the nature of the processing operations? \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

(6) Are the accounts and documentation satisfactory? \_\_\_\_\_

(see note 1)

(7) What approved means of identification is proposed? \_\_\_\_\_

\_\_\_\_\_

(8) Where will the processing be carried out? \_\_\_\_\_

\_\_\_\_\_

(9) Can the import goods be identified in the processed products?

Article 133 (b) refers. \_\_\_\_\_

(10) Are the goods capable of being economically restored after their processing, to the original state when first placed under the procedure?

Article 133 (c) refers. \_\_\_\_\_

(11) Will the procedure affect the rules concerning origin and quantitative restrictions applicable to the imported goods? Article 133(d) refers. \_\_\_\_\_

(12) Does this application concern IT products? \_\_\_\_\_

If so, are all of the proposed imports goods vital to the electronic working performance of the compensating products? \_\_\_\_\_

**(13) Is separate storage of goods for “Processing under Customs Control” necessary?**

\_\_\_\_\_

If so, are the arrangements satisfactory? \_\_\_\_\_

**(14) Are you in agreement with the “rate of yield” as stated on Annex 2 of the traders application form?** \_\_\_\_\_

(see note 2)

If not, please agree rates of yield and report to Economic Procedures Section accordingly.

**(15) What time period is required to carry out the procedure?** \_\_\_\_\_

**(16) Does the trader have a satisfactory record in complying with Revenue requirements?** \_\_\_\_\_

**(17) Has the trader AEO status?** \_\_\_\_\_

**(18) What is the amount of the bond penalty recommended?** \_\_\_\_\_

Is cover note proposed as temporary security pending execution of the bond?

\_\_\_\_\_

Name of approved Guarantee Society: \_\_\_\_\_

**(19) If trader has AEO status is the bond penalty to be waived?** \_\_\_\_\_

**(20) Does the trader intend to enter goods or products for the procedure pending issue of the authorisation?** \_\_\_\_\_

If so, has s/he been informed of the need to declare such goods for the procedure and to pay the duty on deposit until such time as their authorisation may issue?

\_\_\_\_\_

**(21) What is the current address for each of the following responsible Revenue offices:**

\_\_\_\_\_

**(a) Supervising office:** \_\_\_\_\_

\_\_\_\_\_

(b) Office(s) of entry for the procedure: \_\_\_\_\_

\_\_\_\_\_

(c) Office(s) of discharge: \_\_\_\_\_

\_\_\_\_\_

(22) Are there any special control arrangements envisaged? \_\_\_\_\_

(Please give details)

\_\_\_\_\_

\_\_\_\_\_

(23) At entry to or discharge from the arrangements, are the goods transferring from or to other authorisation holders? \_\_\_\_\_

If so, which procedure under Annex 68 is envisaged?

(Please tick as appropriate)

A - Normal procedure (3 SAD copies) \_\_\_\_\_

B1 - Simplified Procedure (3 SAD copies) \_\_\_\_\_

B2 - Other (Commercial Documents) \_\_\_\_\_

(24) **Simplified Procedures.**

**Entry for the Procedure:**

Should the trader be authorised to enter goods for the procedure using:

Note: This generally only applies in conjunction with transfer.

(Please tick as appropriate)

(a) Incomplete SAD \_\_\_\_\_

(b) Commercial Documents \_\_\_\_\_

Under article 513, where goods are transferred between two holders, the second holder must have local clearance. In this case is a local clearance procedure required? \_\_\_\_\_

If yes, please state if it should be with or without presentation?

\_\_\_\_\_

**Discharge from the Procedure:**

Should the trader be authorised to discharge goods from the procedure using:

Note: This generally only applies in conjunction with transfer.

(Please tick as appropriate)

(a) Incomplete SAD \_\_\_\_\_

(b) Commercial Documents \_\_\_\_\_

Under article 513, where goods are transferred between two holders, the second holder must have local clearance. In this case is a local clearance procedure required? \_\_\_\_\_

If yes, please state if it should be with or without presentation?  
\_\_\_\_\_

**(25) Has the trader been approved for any other simplified procedures? \_\_\_\_\_**

If so, please give details: \_\_\_\_\_  
\_\_\_\_\_

**(26) Has the trader given ten-digit codes for the goods to be processed and compensating products? \_\_\_\_\_**

The trader should be encouraged to obtain BTI's.

**(27) Has the trader provided an undertaking allowing Revenue right of entry to any Operator's premises? \_\_\_\_\_**

If not, please request undertaking.

**(28) Are there any other observations relevant to this matter which have come to light as a result of enquiries carried out? \_\_\_\_\_**

\_\_\_\_\_  
\_\_\_\_\_

(29) Recommendation: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
**NAME**  
**(BLOCK CAPITALS)**

\_\_\_\_\_  
**SIGNATURE**



REGION/LCD STAMP



**Note 1**

(Implementing Provisions, Articles 515 and 516)

All PCC traders must keep accounts showing the quantity of all the goods:

- (a) imported,
- (b) used in manufacture,
- (c) exported after having undergone the process of manufacture, the quantity of the manufactured goods also being given,
- (d) destroyed or otherwise accounted for by waste,
- (e) remaining on hand at the end of each quarter or other period in respect of which bills of discharge referenced to the accounting system are made up,
- (f) exported in the unaltered state,
- (g) transferred to other authorised PCC traders.

The accounts should show the information contained in the boxes of the minimum list as indicated in Annex 37 of the Customs Code Implementing Provisions. They should also show the particulars of the declarations or other documents used for entry to, or discharge from, the procedure. They should also demonstrate the nature of processing, rate of yield, location of goods for process including storage, commercial or technical descriptions of the goods to enable identification and any information considered necessary to enable customs to monitor the operation of the arrangements.

Where feasible in the case of (a) and (c), particulars of each consignment are to be shown separately and each import consignment is to be numbered in a separate consecutive series.

Where goods imported under PCC are processed together with duty paid goods, the dual stocks should, where possible, be physically segregated. Where this is not possible a system of accounting segregation, which ensures that the import goods can be tracked in the trader's accounts from the import stage through processing, may be authorised.

There is provision to waive the requirement for some of the above and this may be done where it is agreed that it is unnecessary for the supervision of the arrangements. The trader's CRS notes should have a record of any such agreement.

**Note 2**

(Implementing Provisions, Article 517 to 518)

The rate of yield is defined as the quantity of compensating products obtained from the processing of a given quantity of import goods. The Region/LCD, in agreeing the rate of yield with the trader, should be guided by the processing schedules provided and by reference to the actual conditions under which the processing, leading to production of the compensating products, will be carried out.

In any case of doubt regarding the rate of yield, sampling of the compensating product to confirm composition should be considered. Economic Procedures Section may be contacted for further information or advice in this regard.

### APPENDIX III

#### Application for Simplified Procedure

##### Inward Processing (I.P.) / Processing under Customs Control (PCC)

Commission Reg No. 2454/93 as amended by Articles 497 (3) and 499 of Commission Regulation 993/2001.

1. **Name or Business Name and Address:**  
(a) of the applicant/Declarant/Operator \_\_\_\_\_  
\_\_\_\_\_  
VAT No.: \_\_\_\_\_ Tan No: \_\_\_\_\_
2. **System applied for: (please tick as appropriate)**  
 I.P. Suspension       I.P. Drawback  
 PCC
3. **Goods to Be Processed:**  
Trade or technical description: \_\_\_\_\_  
Tariff Code Number: \_\_\_\_\_  
Quantity and Value: \_\_\_\_\_
4. **Processed Goods:**  
Trade or technical description: \_\_\_\_\_  
Tariff Code Number: \_\_\_\_\_
5. **Suggested method of identifying the import goods in the finished products:**  
\_\_\_\_\_
6. **Economic Conditions Code:** \_\_\_\_\_
7. **Nature/Place of Processing Operation:** \_\_\_\_\_
8. **Estimated Rate of Yield:** \_\_\_\_\_
9. **Estimated period for discharge (processing and re-export or placing for Free Circulation):** \_\_\_\_\_
10. **Proposed Office of discharge:** \_\_\_\_\_
11. **Proposed Transfer Formalities:** \_\_\_\_\_
12. **Entry Reference Number:** \_\_\_\_\_
13. **Declaration:**

I undertake to comply with the conditions of Inward Processing Relief or Processing under Customs Control as laid down in Council Regulation (EEC) No. 2913/92 establishing the Community Customs Code and Commission Regulation (EEC) No.2454/93 as amended by Commission regulation 993/01, which lays down provisions for its implementation.

Signed: \_\_\_\_\_ Status in Company \_\_\_\_\_

**Copies of these conditions and guidelines for Inward Processors are available from Economic Procedures Section, Revenue Commissioners, St Conlon's Road, Nenagh, Co. Tipperary, on request, Tel: 067 63204/63462 or on the Revenue website at [www.revenue.ie](http://www.revenue.ie)**

**FOR OFFICIAL USE ONLY**

**This declaration and 2 copies should be presented to customs at the point of entry**

**Original: Trader  
Copy 1: Import station  
Copy 2: Region/LCD**

*Goods imported? Yes/No*

**Signed:** \_\_\_\_\_

**Date:** \_\_\_\_\_

## APPENDIX IV

### ANNEX TO PROCESSING UNDER CUSTOMS CONTROL AUTHORISATION

#### General conditions to be observed by persons authorised to engage in a Processing under Customs Control arrangement.

1. The Authorisation is issued by the Revenue Commissioners and may be revoked for non-compliance with Community legislation governing Processing under Customs Control.
2. All PCC Authorisations are issued in accordance with a recommendation made by the Department of Enterprise, Trade and Employment or the European Commission. Authorisations are subject to review and remain in effect only as long as that recommendation continues.
3. Acceptance of these conditions does not relieve the Authorisation holder from compliance with the law and regulations for the time being in force relating to PCC or to the importation, transshipment, exportation, warehousing or entry for free circulation of goods including the submission of Intrastat and/or VIES declarations.
4. The Authorisation holder is responsible for ensuring that the tariff code quoted on the Authorisation are correct
5. The Authorisation holder must notify Revenue if any tariff code included in the Authorisation becomes liable to an agricultural measure, anti-dumping duty or countervailing duty.
6. The Authorisation holder is agreeable to the transmission by the Revenue Commissioners of statistical information relating to goods imported under the arrangement to the EU Commission.
7. The Authorisation must be available in support of the customs entry or other declaration placing the goods under the arrangement. It must also be produced at any time (if so required) for inspection by any Officer of the Revenue Commissioners.
8. Each consignment of goods imported under PCC must be entered in the Automated Entry Processing (AEP) System, in accordance with the AEP Trader Guide. The appropriate procedure code (first two digits: 91) must be inserted in box 37 of the SAD. The Authorisation number must be quoted in box 44.
9. In the case of goods imported through the parcel post, the words "Imported under PCC arrangements" must form part of the sender's declaration affixed to the parcel.
10. Accounts must be kept at the premises of the Authorisation holder showing the quantity of all the goods:-
  - (a) imported or otherwise received under the arrangement,
  - (b) used in manufacture,
  - (c) exported outside the Community after having undergone the process of manufacture, the quantity of the compensating products concerned being also given,
  - (d) placed on the Community market,

- (e) destroyed under customs supervision, or otherwise accounted for as waste,
- (f) transferred to other approved regimes,
- (g) remaining on hands at the end of any approved period.

The accounts must contain adequate detail to enable each transaction to be traced and checked against inward and outward movements of materials approved under the arrangement.

In the case of (a), particulars of each consignment received must be recorded under a unique sequential reference and include the internal materials control references allocated by the trader. This record must include the import SAD reference for imports and other recognised references for other receipts.

In the case of (c), particulars of each dispatch of compensating products must be recorded under a unique sequential reference number and include the business commercial reference numbers. This record must include the export SAD reference for goods for export and other recognised references for other deliveries and transfers.

In the case of (d), where any of the imported goods are liable to excise duties, separate accounts must be kept in respect of the quantities placed on the home market and the market of other Member States.

11. On discharge of the arrangements it must be possible to identify the import goods in the processed products. Samples of the goods imported and of the processed products must be provided to the Control Officer on demand.
12. In respect of each period of \_\_\_\_ months, commencing from the first day of each quarter, a summary of the accounts required under condition 9 must be furnished in the form of a bill of discharge / balanced statement to the relevant Revenue Office within ten days from the termination of such period, and each such return must be certified by the Secretary or by a duly authorised official to be a full and true account of all transactions related to the arrangement which took place during the period in question.
13. The goods imported or otherwise received without payment of import duties under the arrangement, either in the form of processed goods or goods in the unaltered state, must be:
  - (i) entered for free circulation on the Community market with duty, levy or other like charge being paid on any goods attracting such charges;
  - (ii) exported outside the Community, the goods being produced before exportation to a Revenue Official for examination;
  - (iii) placed in a free zone or under another customs procedure or placed again under customs control for processing;
  - (iv) destroyed under customs supervision, waste or scrap resulting from this destruction being dealt with under any one of methods (i) to (v);
  - (v) abandoned to the State.
14. Waste or scrap resulting from a processing operation which ceases to have any value may be entered for free circulation without attracting duty, levy or other like charge.
15. Where processed goods or goods in an unaltered state are exported, a SAD entry must be made to the AEP system in accordance with the AEP Trader Guide. The appropriate procedure code (last two digits: 91) must be inserted in box 37 of the SAD. The Authorisation number must be quoted in box 44 of the SAD together with the invoice/serial

number of the export consignment as shown in the Authorisation holder's accounts. The entry must be supported by the export documents required by the regulations.

16. Duty must be paid on demand on any dutiable goods which at any time are not shown to have been processed and the arrangement discharged under these conditions to the satisfaction of the Revenue Commissioners.
17. Import duty must be paid before any processed goods or goods in an unaltered state are entered for free circulation on the Community market unless an arrangement for deferred payment of such duties has been approved by the Revenue Commissioners. Where the processed goods are subject to commercial policy measures, the appropriate quota licence/import authorisation issued by the Department of Enterprise, Trade and Employment must be produced.
18. The Authorisation holder is responsible for ensuring that s/he complies with the provisions for the time being in force in relation to the payment of Value Added Tax.
19. The Authorisation holder must co-operate fully with Revenue in all necessary enquiries undertaken in relation to the customs valuation of goods imported under the arrangement.
20. A general bond in an adequate penalty must be entered into or alternative security provided for the due observance of these conditions.
21. All necessary assistance and co-operation must be provided to Revenue in exercising control of the arrangements and in establishing agreement between official records and the records of the Authorisation holder.
22. Where the Authorisation issued by the Revenue Commissioners provides for use of a local clearance procedure, such procedure applies only to goods held under PCC and provides strictly for the receipt of goods/products from other Authorisation holders. It does not

I/We ..... hereby certify that the conditions (1) to (23) set out above are accepted and I/we undertake to comply with them.

Signed\*: \_\_\_\_\_

Designation of Signatory:

\_\_\_\_\_

on behalf of: \_\_\_\_\_

(Name of holder of Authorisation)

Date: \_\_\_\_\_

\*When the Authorisation is issued to an individual, the signatory should be that individual. In the case of a limited company, the Signatory should be the Secretary or Managing Director or General Manager, and in the case of any other trading entity, the owner or partner. A responsible official other than those mentioned may also sign provided he/she is duly authorised in writing to accept liability.

In the case of a non-resident individual, limited company or other trading entity the signatory should be the lawfully appointed Attorney of the holder of the Authorisation, resident in the State.

provide for the receipt of other goods at the Authorisation holder's premises. The trader is obliged to notify their local Revenue Office of the receipt of goods from other Authorisation holders and to enter such in their records.

23. Revenue reserves the right to vary or add to the conditions set out above.

I/We ..... hereby certify that the conditions (1) to (23) set out above are accepted and I/we undertake to comply with them.

Signed\*: \_\_\_\_\_

Designation of Signatory:

\_\_\_\_\_

on behalf of: \_\_\_\_\_

(Name of holder of Authorisation)

Date: \_\_\_\_\_

\*When the Authorisation is issued to an individual, the signatory should be that individual. In the case of a limited company, the Signatory should be the Secretary or Managing Director or General Manager, and in the case of any other trading entity, the owner or partner. A responsible official other than those mentioned may also sign provided he/she is duly authorised in writing to accept liability.

In the case of a non-resident individual, limited company or other trading entity the signatory should be the lawfully appointed Attorney of the holder of the Authorisation, resident in the State.