

END-USE

GUIDELINES FOR

TRADERS



June 2018

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1. INTRODUCTION

1.1 What is “end-use”?

End-use is a Customs procedure whereby goods entered for free circulation in the European Union (EU) may be given favourable tariff treatment or relief at a reduced or zero rate of duty on condition they are put to a prescribed use.

1.2 How does end-use work?

In order to obtain end-use relief, the importer must be the holder of an authorisation. The goods must be put to a prescribed use within a certain period of time. The importer must also keep records on the goods and their treatment. If the goods are not put to the prescribed end-use, duty will be due.

The relief applies to customs duty only and does not extend to any Anti-Dumping Duty, Value-Added Tax or Excise Duty that may be payable. There is an exception in the case of the admission of goods into territorial waters in connection with drilling or production platforms. In this case an authorisation for the end-use procedure also allows the suspension of Value-Added Tax. This is provided for in Regulation 14(4) of the Value-Added Tax Regulation 2010 (S.I. 639/2010).

1.3 EU legislation

The legal basis for the end-use regime is set out in:

- Council Regulation (EC) No. 952/2013 (Union Customs Code)
- Commission Regulation (EC) No. 2015/2447 (Implementing Regulation)
- Commission Regulation (EC) No. 2015/2446 (Delegated Regulation).

1.4 What goods qualify for end-use relief?

- **Goods eligible for end-use identified by their tariff classification**

There is provision in the Tariff for suspension of duties on certain goods. The suspension of the duties is dependent on the end-use of the goods.

For example, the following regulations make the granting of the suspensive rate subject to end-use control:

- **Council Regulation (EU) No 1344/2011 of 19 December 2011** - suspending the autonomous Common Customs Tariff
- **Council Regulation (EU) No 3050/95 of 22 December 1995** - temporarily suspending the autonomous Common Customs Tariff duties on a number of products intended for the construction, maintenance and repair of aircraft.

- **Products intended for aircraft, ships, boats and for drilling platforms as set out in Part I, Section II of the Combined Nomenclature**
A listing of tariff headings or codes for these products is given each year in the Combined Nomenclature.

- **Weapons and military equipment certified by a competent authority**
Provision is made under Council Regulation No. 150/2003 to suspend import duties on a number of military weapons and equipment on condition that the goods are being used by, or on behalf of, the military forces of a Member State for:
 - the defence of the Member State
 - international peacekeepingor
 - support operations.

Duty is suspended for importation of goods under this regulation subject to the application of end-use controls and the issue of the appropriate certificate by the competent authority. In Ireland the competent authority is the Department of Defence.

Businesses importing such goods on behalf of the Department of Defence must:

- be authorised for end-use, and
- hold the appropriate certificate issued by that Department (or by the equivalent competent authority in another Member State) covering the goods they wish to import.

Appendix III contains a list of 4-digit Tariff headings covering weapons and military equipment on which import duties are suspended.

1.5 Who can apply for end-use relief ?

The applicant must be established in the EU. Those who may qualify include:

- importers who **themselves** put the goods to the prescribed end-use
- importers who partly process the end-use goods and then transfer the partly processed goods to other persons or traders authorised to carry on the end-use process

or

- importers of end-use goods who **themselves** do not carry out any end-use processing but merely distribute the goods to other authorised persons who then put the goods to the prescribed end-use.

1.6 Exclusions from relief

Goods **NOT** in Free Circulation are excluded from relief. The provisions of this guide do not apply to goods on entry to another customs procedure, such as inward processing or warehousing. However, when these goods are eventually placed in free circulation end-use relief may be claimed.

2 AUTHORISATION

You must be authorised to use the end-use procedure.

2.1 Types of end-use authorisations

There are three main types of end-use authorisation:

- An authorisation covering one Member State which allows the holder to avail of end-use in Ireland only.
- An authorisation covering more than one Member State - this type of authorisation will allow the trader to benefit from the end-use provisions in more than one Member State. An application for such an authorisation is generally submitted in the

Member State where the applicant's main accounts are held. A company whose main accounts are held in Ireland should 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 should apply to the customs authorities in the other Member State to have Ireland included in their authorisation.

- An application for an authorisation based on a customs declaration (simplified authorisation). This type of authorisation is suitable for once-off importations.

Applications for simplified authorisations are dealt with by the Revenue official at the point of importation. All other applications for authorisations to import goods under end-use should be made by using the [EU Customs Decision System](#) on the Revenue website.

2.2 Issue of an authorisation

Before an authorisation can be granted the following conditions must be met:

- Applicants must be able to satisfy Revenue that:
 - they are in a position to operate the end-use regime correctly (including, where applicable, the provisions for the transfer of goods)
 - the prescribed end-use can be complied with, and
 - the regime will not be abused to avoid payment of duty.
- Applicants must undertake to assign the goods to the prescribed end-use or to transfer them to another operator and to provide the required evidence of their assignment or transfer.
- Revenue supervision of the goods must be assured.
- Any administrative burden must not outweigh the economic benefits of the relief.
- The applicant must maintain adequate and auditable records.
- The applicant must submit a bill of discharge.

- A guarantee must be provided.
- Applicants must undertake to notify Revenue of any change of circumstances or other factors, which may affect the authorisation.
- A set of conditions relating to the use of the authorisation will have to be signed by the Secretary or Managing Director in the case of a limited company, or by the owner or partner in the case of other traders (see Appendix 1).

2.3 Application for an authorisation based on a customs declaration (simplified authorisation)

You can apply for a simplified authorisation where eligible goods are being imported for a particular end-use:

- on a one-off basis, for example to facilitate those who are not regular importers, or
- where the importation is a straightforward operation and the nature of the intended end-use is simple and the Revenue supervision required is uncomplicated. For example, importation of a civil aircraft where the end-use can be verified by reference to a certificate of registration in the public records (see paragraph 6).

In addition, the following general conditions apply to the issue of a simplified authorisation:

- Clearance for free circulation and assigning of the goods to the prescribed end-use must be carried out solely within Ireland.
- The applicant concerned must use a customs declaration at importation.
- The applicant in question must accept sole responsibility for assigning the goods to the prescribed end-use i.e. there must be no transfers or onward selling of the goods to others.
- The applicant must meet all the other conditions laid down by Revenue in relation to the issue of an authorisation.

Applications for simplified authorisation arrangements are made at the point of import. The application on the customs declaration must be supported by accompanying documents containing at least the following information:

- name and address of the applicant, the importer and the operator
- nature of the end-use
- technical description of the goods, the products resulting from their end-use and the means of identifying them
- estimated rate of yield from the goods in question or the method by which that rate is to be determined
- estimated period for assigning the goods to their end-use
- place where the goods are to be put to the end-use.

Acceptance of the entry declaration constitutes the Revenue authorisation in such cases.

2.4 Retrospective authorisation

A retrospective authorisation may only be issued in exceptional circumstances. Traders must submit details of these circumstances, which must be examined by Revenue before any retrospection can be considered. The period of retrospection, either for a new authorisation or amendment to an existing authorisation, may not extend beyond one year before the date that the application for retrospection was accepted.

Retrospective authorisations are only possible where all of the following conditions are met:

- (a) There is a proven economic need.
- (b) The application is not related to attempted deception.
- (c) the applicant has proven, on the basis of accounts or records, that:
 - all the requirements of the procedure are met
 - where appropriate, the goods can be identified for the period involvedand
 - such accounts or records allow the procedure to be controlled.

- (d) All the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the customs declarations concerned.
- (e) No authorisation with retroactive effect has been granted to the applicant within three years of the date on which the application was accepted.
- (f) An examination of the economic conditions is not required (except where an application concerns renewal of an authorisation for the same kind of operation and goods – see point (h)).
- (g) The application does not concern the operation of storage facilities for the customs warehousing of goods.
- (h) Where an application concerns renewal of an authorisation for the same kind of operation and goods, the application is submitted within three years of expiry of the original authorisation.

With regard to point (e) retrospection will only be allowed once for the same procedure, for example, if a trader applies for an IP and an end-use procedure the 3 year period will apply to each of the applications.

All requests for retrospective authorisation should be made to Authorisations and Reliefs Unit, and will be referred to the relevant Region/LCD for recommendation.

If retrospection is allowed, it will be necessary for the trader to amend the relevant customs declarations for the retrospection period as the goods in question will have been imported originally with full duty paid.

2.5 Guarantee

An authorisation will not issue until an appropriate guarantee has been provided. There are two Guarantee options as follows:

- **An Individual Guarantee** - covers an individual customs declaration or operation.
- **A Comprehensive Guarantee** - covers all customs declarations entered to the procedure.

Therefore, while in theory, there are two options, in reality for a special procedure the most feasible option is the comprehensive guarantee. The operator must apply, and be authorised, for comprehensive guarantee. The guarantee may take the form of either a cash deposit or a guarantee of undertaking from a surety provider. You will find information about comprehensive guarantees in [Comprehensive guarantee and guarantee waivers](#) on the Revenue website.

We suggest that an application for a comprehensive guarantee should be submitted at the same time as the application for end-use so that the Revenue assessment can be carried out simultaneously.

2.6 Validity

Authorisations can be valid for a period of up to five years from the date of acceptance of the application. The validity period is at the discretion of Revenue.

2.7 Rate of yield

This term is used to express the quantity of manufactured or processed products obtained from a given quantity of imported goods. The expected rate of yield should be specified on the application. It is important that the rate of yield is accurate. If the rate of yield is not known at the time of application and production records are to be used to determine the rate of yield, the application should be noted to this effect.

Where more than one product is obtained from the approved processing operation the rate of yield should be given (as far as possible) for each distinguishable product resulting from the process.

If the rate of yield, which has been entered on the application form and on the authorisation, subsequently changes, the applicant must immediately notify Revenue.

3 ENTRY OF GOODS TO END-USE

When traders are entering goods to the procedure they should complete the customs declaration as follows:

- Enter the procedure codes 115 or 140 in Box 36 (115 if there is an autonomous tariff suspension under end-use, or 140 if there is only end-use on the tariff code).
- Enter the authorisation number in Box 44.
- Enter the invoice numbers or range of numbers 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 Revenue if requested. Traders must retain copies of the import declarations and supporting documentation for a minimum period of three calendar years after the year in which the goods are no longer subject to end-use control by Revenue.

3.1 Movement of goods under end-use.

The T5 movement document used to transfer goods between end-use holders is no longer in use since the introduction of the UCC on 1st May 2016. Movement of goods may take place between different places in the customs territory of the Union. This is done by transferring the rights and obligations of the holder of the authorisation to assign the goods to their end-use, to an operator who will then be responsible for assigning the goods to their end-use. All operators receiving end-use goods must be set out in the authorisation in advance of any movement.

The records of the authorisation holder must show the following information:

- name and address and EORI number of the operator to whom the goods are to be transferred and who will then assign the goods to their end-use
- dates and details of that operator's assignment of the goods to their end-use
- TORO (Transfer of Rights and Obligations) form indicating that the goods are transferring under the end-use procedure
- TORO form from that operator confirming receipt of the goods.

TORO (Transfer of Rights and Obligations)

TORO is the means by which the holder of the authorisation for end-use can transfer goods to another operator for them to be put to their end-use.

The holder of the authorisation for end-use must apply for TORO for any operators to whom they wish to transfer the goods in advance of any transfer. This application should be made to Authorisations and Reliefs Unit, Customs Division, Nenagh, Co. Tipperary. The application can be submitted in paper format or electronically (email) and must contain all details of the transferees - EORI number, name and address. If the transferee is in another Member State then these details will be sent by Revenue to the Customs Authorities of that Member State for approval before any transfer can be done.

The transferee does not need to have an authorisation for end-use as the transferor is transferring his rights and obligations for putting the goods to their end-use to them. They must however, keep records of the time in which the goods were put to their end-use and inform the transferor of the discharge of the goods.

The holder of the authorisation is responsible for the bill of discharge which must contain all information about the goods transferred. They are also responsible for making sure the period of discharge of the goods is adhered to by the transferee. The guarantee for the end-use procedure remains the responsibility of the holder of the authorisation and cannot be transferred. Therefore it is imperative that the holder of the authorisation ensures that any operators receiving goods from them can comply fully with the procedure for end-use.

The TORO form must be used for all consignments and is in Appendix IV. Copies must be kept by both the transferor and the transferee for their records.

4. OBLIGATIONS OF AUTHORISATION HOLDERS

4.1 Revenue supervision

If goods under end-use control cannot be put to the prescribed end-use because of their condition or because of some other valid reason the holder may:

- export them from the EU,
- or
- abandon them to the exchequer.

4.2 Time limits

The goods must be put to the prescribed end-use within the time limit specified in the end-use authorisation.

However, the specified time limits may be extended by Revenue:

- where unforeseen circumstances arise
- or
- where the time limit originally fixed cannot be met for reasons inherent in the working or processing of the goods.

Applications for extension of time limits should be made to the Revenue office supervising the end-use arrangement in the first instance, giving an estimate of the additional period required.

4.3 Period of discharge

The period of discharge is from the time the goods are entered to the procedure until they have been put to the prescribed end-use. The Region/LCD will determine the period of discharge based on the stock turn over period plus any time the goods are held under the procedure. Discharge of the procedure by putting the goods to the end-use or by exporting them, releases the suspended duty liability.

The period of discharge cannot include time when the goods are in storage. Where goods are being held in storage rather than being put to end-use then authorisation for storage must be considered.

4.4 Records

Records must be kept in sufficient detail to enable Revenue to verify that the goods are actually put to the prescribed end-use.

These records must be available for inspection by Revenue and must be retained for a period of three calendar years after the end of the year in which the goods have ceased to be subject to Revenue end-use control.

4.5 Bill of discharge

A bill of discharge for the end-use procedure must be drawn up by the holder and must be lodged in the Region/LCD within the timeframe agreed within the authorisation. The Region/LCD, in consultation with Authorisations and Reliefs Unit, may extend these periods in special circumstances.

On receipt of the bill of discharge, the Region/LCD should examine the details without delay and any liability established should be entered into the accounts within 14 days from receipt of the bill of discharge.

The bill of discharge shall contain at least the following details:

- authorisation reference number
- period for discharge
- quantity of each type of import goods in respect of which discharge, repayment or remission is claimed
- CN code of the import goods
- customs value and the rate of import duties to which the goods placed under the special procedure are liable (this is the actual value declared on the customs declaration, not a standard or any other form of value used by the company)
- particulars of the customs declarations entering the import goods to end-use
- the established rate of yield
- (if relevant) type and quantity of the processed product

- (if relevant)CN code and the value of the processed product
- the customs approved treatment or use assigned to the processed products as well as particulars of the relevant declarations or other documents used to discharge the goods or products from end-use
- amount of customs duty to be paid on any import goods released for free circulation
- quantities and values from the authorisation used and balance carried forward to next period for discharge.

Failure to return bills of discharge or to return them on time may be considered a non-compliance issue and may incur a liability.

4.6 Control measures

Apart from inspection of records, Revenue may carry out other control measures such as examination of goods in the course of processing, checking of goods in storage, etc., to verify compliance with the end-use conditions.

In the case of parts destined for end-use in the repair, maintenance, etc. of aircraft or sea vessels, Revenue may examine engineers' and mechanics' reports of work done as well as inspecting the aircraft or vessel in which the goods are used.

4.7 Satisfying end-use conditions

Goods are considered to have been assigned to the end-use in question when:

- In the case of goods which can be used **only once**, they have been assigned to the prescribed end-use within the time limits laid down in the authorisation.
- In the case of goods which may be put to **repeated use**, two years after they are first assigned to the prescribed end-use in accordance with the time limits laid down. The date of such first assignment is to be entered in the company records.

In certain cases end-use is deemed to be completed in the following circumstances:

- Certain vehicle parts for assembly are considered to have been assigned to end-use when assembly of the vehicle is complete and the vehicle has left the assembly line.

- Goods intended for certain classes of aircraft for the purposes of their construction, maintenance, conversion or equipping are considered to have been assigned to that end-use when the aircraft is transferred to a person other than the holder of the authorisation or again made available to its owner, inter alia, following maintenance, repair or conversion.
- Goods (referred to in Part 1, Section II A of the Combined Nomenclature) intended for certain classes of vessel or for drilling or production platforms for the purposes of their construction, repair, maintenance, conversion, fitting or equipping are considered to have been assigned to that end-use when the vessel or drilling platform is transferred to a person other than the holder of the authorisation or again made available to its owner, inter alia, following maintenance, repair or conversion.
- Goods (referred to in Part 1, Section II A of the Combined Nomenclature) supplied directly on board a vessel for the purposes of equipping it are considered to have been put to the end-use at the time of such supply (see note above).
- Civil aircraft are considered to have been put to end-use when they are registered in the public records prescribed for that purpose either in an EU Member State or in a country outside the EU. Evidence of such registration must be produced to Revenue before end-use requirements are met.

4.8 Waste and scrap

Waste and scrap which result from the working or processing of goods according to the prescribed end-use and losses due to natural wastage shall be considered as goods assigned to the prescribed end-use.

Waste and scrap resulting from the destruction of goods placed under the end-use procedure shall be deemed to be placed under the customs warehousing procedure.

5. STORAGE OF GOODS

If the trader wishes to store goods imported under the end-use procedure with other goods of the same type and quality and having the same technical and physical characteristics the trader must apply to Revenue for permission to do so. It will be necessary to demonstrate the need for such common storage. If allowed, putting an equivalent quantity of the common stock to the prescribed end-use will satisfy requirements.

6. CASES WHERE THE END-USE PROCEDURE IS NOT NECESSARY

The end-use procedure shall not apply in cases where civil aircraft falling under subheadings 8802 11, 8802 12, 8802 20, 8802 30, 8802 40 have been duly entered on a register of a Member State or a third country in accordance with the Convention on International Civil Aviation dated 7 December 1944 and reference is made in the customs declaration for release for free circulation to the relevant certificate of registration.

If an aircraft falling under the above subheadings is presented to Customs for clearance, box 44 of the customs declaration must show the code C072 followed by the aircraft registration certificate number. This registration certificate must be presented to Customs before the aircraft can be released.

7. FURTHER INFORMATION

Any further information may be obtained from Authorisations and Reliefs Unit , Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary – telephone (067) 63204/63237 or from any local Revenue Office.

APPENDIX I - General conditions to be observed by persons authorised to engage in an end-use Arrangement.

1. The authorisation is issued by the Revenue Commissioners and may be revoked for non-compliance with EU legislation governing end-use.
2. 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 end-use or to the importation, transshipment, exportation, warehousing or entry for free circulation of goods including the submission of Intrastat and/or VIES declarations.
3. The goods must be put to the prescribed end-use as indicated in the Customs & Excise Tariff within a period of from the date of entry for customs purposes or the date of receipt of transferred goods.
4. The authorisation holder is responsible for ensuring that the tariff code(s) quoted on the authorisation are correct.
5. 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. Each consignment of goods imported under end-use must be entered in the Automated Entry Processing (AEP) System, in accordance with the AEP Trader Guide. The appropriate procedure code must be inserted in box 36 of the customs declaration. The authorisation number must be quoted in box 44.
8. Where relevant, civil aircraft are considered to have fulfilled the requirement of end-use when they are registered in the public records prescribed for that purpose
9. Records must be kept and a bill of discharge submitted by the holder of the authorisation at its principal place of business in the State. The following information is required:
 - The authorisation reference number.
 - All details relating to TORO and of the goods being transferred to another authorised person either in Ireland or elsewhere in the EU. Where goods are transferred the date of transfer and the name and address of the transferee, who must also be authorised to import or receive similar goods under end-use, should be set down and copies of all TORO forms held.
 - The periods for discharge.
 - The quantity of each type of import goods in respect of which discharge is claimed.
 - The CN code of the import goods.

- The customs value and the rate of import duties to which the goods which were placed under the special procedure are liable. This is the actual value declared on the customs declaration, not a standard or any other form of value used by the company.
 - The particulars of the customs declarations entering the import goods to end-use.
 - The established rate of yield.
 - If relevant, the type and quantity of the processed product.
 - If relevant, the CN code and the value of the processed product.
 - The customs approved treatment or use assigned to the processed products as well as particulars of the relevant declarations or other documents used to discharge the goods or products from end-use.
 - Quantities and values from the authorisation used and balance carried forward to next period for discharge
- 10 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.
11. 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.
12. 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.
- 13 Revenue reserves the right to vary or add to the conditions set out above.

I/We hereby certify that the conditions (1) to (13) 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.

APPENDIX II - Conditions to be observed by persons authorised to operate equivalence

1. In these conditions:

"import goods" means the non-Union goods placed under end-use.

"equivalent goods" means the equivalent Union goods which, under the equivalent compensation arrangement, replace the import goods.

"equivalent processed products" means the processed products processed from equivalent goods.

2. Importation of import goods and exportation of equivalent processed products may be carried out only by the holder of the end-use authorisation.
3. Equivalence is not permitted for import goods that are subject to an agricultural or a commercial policy measure, a provisional or definitive Anti-Dumping duty, a Countervailing Duty, a safeguard measure or an additional duty resulting from a suspension of concessions.
4. A separate account must be kept showing disposal of the import goods and exportation of the equivalent processed products.
5. For prior exportation a time limit of ____ months for completion of the arrangement applies commencing on the date of the export of the equivalent compensating products under the arrangement.
6. A customs export declaration must be presented to Revenue or an appropriate entry must be made to the AEP system in respect of each consignment of equivalent processed products exported under the arrangement.
7. An INF 5 must be stamped showing the quantity of equivalent goods contained in the exported processed products. This stamped INF 5 starts the time period set down in point 5.
8. Samples of the equivalent processed products, of the equivalent goods from which processed, and of the import goods must be supplied free of charge on demand by a Revenue Official.
9. The account referred to in condition 4 must be kept accessible to and open to inspection by any Revenue official and such official must be afforded every facility for satisfying themselves as to its accuracy.
10. These conditions apply to an equivalent processed/prior exportation arrangement relating to products imported under an end-use arrangement.
11. Adherence to these conditions does not remove the obligation from the authorisation holder to comply with EU law and regulations governing end-use.
12. The Revenue Commissioners reserve the right to vary or to add to the conditions set out above.

I/We.....(Name in block letters) hereby certify that the conditions (1) to (12) set out above are accepted and undertake that they will be complied with.

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, 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.

Appendix III**Tariff headings for weapons and military equipment on which import duties are suspended****(COUNCIL REGULATION (EC) NO. 150/2003)**

2804	8527
2825	8528
3601	8531
3602	8535
3603	8536
3604	8539
3606	8543
3701	8544
3702	8701
3703	8703
3705	8704
3707	8705
3824	8709
3926	8710
4202	8711
4911	8716
5608	8801
6116	8802
6210	8804
6211	8805
6217	8901
6305	8903
6307	8906
6506	8907
7308	9004
7311	9005
7314	9006
7326	9008
7610	9013
8413	9014
8414	9015
8415	9020
8418	9022
8419	9025
8421	9027
8424	9030
8427	9031
8472	9302
8479	9303
8502	9304
8516	9306
8518	9307
8521	9404

8525 8526	9406
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**LIST OF WEAPONS AND MILITARY EQUIPMENT WITH A CONVENTIONAL RATE OF DUTY
'FREE' FOR WHICH IMPORT PROCEDURES OF ARTICLE 3 CAN BE APPLIED**

4901
8426
8428
8429
8430
8470
8471
8517
8524
9018
9019
9021
9026
9301

Appendix IV

TORO Form

1	Customs Authorities have authorised full TORO on Indicate the relevant decision number(s)	
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Persons and supervising customs office(s) concerned

2	EORI number or name and address of the transferor	
3	EORI number or name and address of the transferee	
4	Supervising Customs Office of the transferor	
5	Supervising Customs Office of the transferee	

Details of the goods which are subject to TORO

6	MRN of the customs declaration placing the goods under the customs procedure	
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7	Taric Code	
8	Packages and description of goods	
9	Marks and numbers of goods	
10	Gross mass	
11	Net mass	
12	Supplementary Units, if applicable	
13	Date by which the special procedure must be discharged	
[14	Period within which the transferee has to provide information to the transferor about the discharge of the special procedure.]	
15	Date and time of TORO	
[16	Date on which the special procedure was discharged.]	
[17	Date on which the transferor was informed about the discharge of the	

	special procedure.]	
[18	Confirmation of the transferee that transferor was informed about the discharge of the special procedure.	Place and date Signature or electronic authentication of the transferee]
19	Where applicable, additional information (e.g. guarantee, rate of yield)	
20	Confirmation that the provided information is correct	Place and date Signature or electronic authentication of the transferor Place and date Signature or electronic authentication of the transferee