

# Instruction Manual On Outward Processing

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This Manual provides a guide to the interpretation of the law governing Outward Processing. This is set out in Council Regulation (EU) No. 952/2013 (the Union Customs Code), Commission Regulation (EU) No. 2015/2447 (the Implementing Regulation), and Commission Regulation (EU) No. 2015/2446 (Delegated Regulation).

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## Definitions

In the context of this Manual:

- (i) "Main Processed Products" means the processed products for which the authorisation for outward processing has been granted.
- (ii) "Goods in the unaltered state" means goods in the same condition as when they were placed under the OP procedure.
- (iii) "Import Duties" means:
  - a) Customs Duties
  - b) Charges having equivalent effect to Customs Duties
  - c) Import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products.
- (iv) "Processing Operations" means any of the following:
  - a. The working of goods, including erecting or assembling them or fitting them to other goods.
  - b. The processing of goods.
  - c. The repair of goods, including restoring them and putting them in order.
  - d. "Usual form of handling" means such handling operations as are needed to ensure preservation of goods or to improve packaging or marketable quality. A list of such handling operations is contained in Annex 71-03 of the Delegated Act.
  - e. "Release for free circulation" means released on to the EU market for sale and consumption in the Union.
  - f. "Customs approved treatment or use" means any use to which goods are put which is approved by Customs e.g. re-export, entry in to warehouse, destruction, release for free circulation, entry to Inward Processing Procedure etc.
  - g. "Union Code" refers to EU Council Regulation 952/2013 establishing the Union Customs Code.
  - h. "IA or Implementing Act" refers to the EU Commission Supplementing Regulation 2015/2447 laying down certain provisions for the implementation of the Union Customs Code.
  - i. "DA or Delegated Act" refers to EU Commission Supplementing Regulation 2015/2446 laying down certain provisions for the implementation of the Union Customs Code.
  - j. "CAP" Common Agricultural Policy
  - k. "Period of Discharge" means the time by which goods placed under a special procedure or the processed products, must be placed under a subsequent customs procedure (e.g. for outward processing the time for the processed to be re imported).

## 1. Introduction

### 1.1 What is Outward Processing

Outward Processing (OP) is one of a number of procedures provided for in EU legislation which are referred to collectively as Special Procedures. It allows goods to be exported outside the EU for processing and then re-imported back into the EU. The import duty will be based on the cost of the processing operation undertaken outside the customs territory of the Union.

## 2. Application for Authorisation

(UCC Articles 211).

### 2.1 Application Procedure

Application must be made through the [Trader Portal](#) on the Revenue website.

Authorisations and Relief's Section will then carry out the following tasks:

- Check that all the necessary information to process the application has been supplied by the applicant.
- Forward a copy of the application to the relevant Division/LCD with a request for a report on the suitability of the trader to use OP. A standard template for the report is provided – see appendix I.

### 2.2 Division/LCD Report on New Applications

On receiving a copy of the application from Authorisations and Reliefs Section, the Division/LCD should contact the trader and arrange a meeting to examine the application and to explain to the trader the obligations which must be fulfilled by anyone availing of OP. The precise nature of the processing operation, the accounting procedures used, the rate of yield and the approved means of identifying the Union goods in the processed product must be examined. The importance of observing the authorised limits for quantities and values and the time limit for re-importation should be clearly pointed out during this meeting. It should be established that the applicant has a copy of the [Trader Guidelines on Outward Processing](#) or has access to them on the [Revenue website](#). Where the applicant is a company, a senior executive in charge should be consulted to ensure that management are aware of their obligations.

The 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. The completed report should be sent to Authorisations and Reliefs Section as soon as possible and, in this regard, it should be borne in mind that a decision on issuing the authorisation must be made within **30 days** of acceptance of the application.



## 2.3 Restrictions on the use of outward processing (UCC Article 259).

Outward processing may **not** be allowed for any of the following Union goods:

- (a) goods the export of which gives rise to repayment or remission of import duties.
- (b) goods which prior to export, were released for free circulation under a duty exemption or at a reduced rate of duty by virtue of their end use, for as long as the purposes of such end use have not been fulfilled, unless those goods have to undergo repair operations.
- (c) goods the export of which gives rise to the granting of export refunds;
- (d) goods in respect of which a financial advantage other than refunds referred to in point (c) is granted under the common agricultural policy by virtue of the export of those goods.

## 3 Types of Authorisations

### 3.1 Authorisation covering only one Member State

This type of authorisation will allow the holder to avail of OP only in the State in which it was issued. All applications, including those for renewal or amendment of existing authorisations, must be submitted by using the Trader Portal using the link in 2.1.

- Check that all the necessary information to process the application has been supplied by the applicant.
- Contact the applicant if additional information is required.
- Formally accept the application upon receipt of all relevant information.

Once all the relevant information has been supplied and the application has been formally accepted, the time frame for taking a decision begins. Under the UCC a decision, whether favourable or negative, must be made within **30 days** from date of acceptance of the application.

### 3.2 Authorisation covering more than one Member State (Article 260,261 of IA)

An authorisation may be issued which will allow goods to be entered to OP in more than one Member State. An application for this type of authorisation is submitted in the Member State where the applicant's main accounts are held.

All applications for these authorisations in Ireland should be made through the Trader Portal. Authorisations and Reliefs Section will refer the application to the relevant Division/LCD for a recommendation. The Division/LCD should complete a report on the application. Care should be taken to ensure that transfer arrangements between the different traders mentioned in the application are satisfactory to the Division/LCD. The Division/LCD should ensure that any controls required at a local level in any other Member State are clearly established at this stage.

On receipt of a positive recommendation from the Division/LCD, Authorisations and Reliefs Section prepares a draft authorisation which is immediately communicated to the authorities in the Member States in which the authorisation will be valid. This draft will include the controls required by the Division/LCD. 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. Bills of discharge and duty payments for processing in all the Member States involved must be returned to the Division/LCD in which the holder is located unless otherwise agreed with Economic Procedures Section.

In the case of applications where the main accounts are held in another Member State, the draft authorisation is forwarded by the Member State to Authorisations and Reliefs Section. This draft is forwarded to the Division/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 Division/LCD should contact the trader and arrange a meeting to examine such matters as the premises where the procedure will be carried out, the accounting procedures used and to explain to the trader their obligations regarding this OP authorisation. The Division/LCD may, if they consider it necessary, require that security be put in place with separate conditions agreed in respect of the Irish trader. However, responsibility for control of the authorisation rests with the issuing Member State. The Division/LCD should liaise with the issuing Member State through Authorisations and Reliefs Section regarding any necessary controls. On receipt of a positive recommendation from the Division/LCD, Authorisations and Reliefs Section will inform the Member State that Ireland has no objection to the issuing of the authorisation.

It is vitally important that direct contact between Revenue and any other administration involved in controlling this type of authorisation be initiated at the beginning and maintained throughout the lifetime of the authorisation. Proper control cannot be achieved without this cornerstone being in place. This applies equally to Irish controlled authorisations and those controlled by other Member States.

### 3.3 Retrospective Authorisation

(UCC Article 211(2) Art 172 DA)

A retrospective authorisation may only be issued in exceptional circumstances. Details of these circumstances must be submitted by the trader and examined 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 authorisation or amendment was lodged. Certain sensitive goods can only receive retrospection for three months. These goods are set down in Appendix III to this manual.

Retrospective authorisations are only possible where all 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 based on accounts or records that:
  - (i) All the requirements of the procedure are met.
  - (ii) Where appropriate, the goods can be identified for the period involved.
  - (iii) Such account 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.

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

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

### 3.4 Application for an authorisation based on a customs declaration (Simplified Authorisation) (Article 163 DA)

Traders who only occasionally enter goods to OP may opt for a Simplified Authorisation in place of the standard Authorisation. This simplified procedure may be used for the following operations:

- Processing operations concerning repairs, including standard exchange without prior importation.
- Release for free circulation after outward processing using the standard exchange system with prior importation.
- Release for free circulation after outward processing using the standard exchange system without prior importation, where the existing Authorisation does not cover such a system and the customs authorities permit its modification.
- Release for free circulation after outward processing if the processing operation concerns goods of a non-commercial nature.

For application to use the simplified procedure the declaration must be accompanied by a completed Form PO2, see Appendix II, which must be stamped by Revenue at the point of export and give the following information:

- Name and address of the applicant, the declarant and the operator.
- Trade and/or technical description of the goods and processed products.
- Nature of the processing operation.
- Estimated time required to re-import the processed products.
- Rate of yield or, where appropriate, the manner of calculating the rate of yield.
- Means of identification.

The simplified authorisation may not be used where equivalence is involved, where sensitive goods are concerned, or where processing will take place in more than one Member State.

## 4. Issue of the Authorisation

### 4.1 Issue of a new Authorisation

When Authorisations and Reliefs Section has received all necessary reports and documentation, an authorisation is drawn up through the Customs Decision System and electronically transmitted to the Trader Portal. This authorisation is then available for the Trader to download. Authorisations are valid for a period of up to five years from the date of acceptance of the application.



Before receiving the authorisation, the holder must accept and sign a standard set of conditions – appendix IV - which specify their responsibilities regarding the use of the authorisation. A signed copy of the conditions must be returned to Authorisations and Reliefs Section, while the Division/LCD should retain a copy in the trader file.

In the case of newly authorised traders, when commercial activity begins, Divisions/LCD should check to ensure that the quantities and values being declared for each tariff classification code are in accordance with the authorisation.

## 4.2 Renewal of an Authorisation

Authorisation and Reliefs Section sends each authorised holder a renewal letter approximately three months in advance of the expiry of the authorisation. An application for renewal is submitted through the Trader Portal and when received by Authorisations and Reliefs Section, it is checked for any changes from the previous authorisation. The Division/LCD will be requested to examine the renewal application and provide a recommendation as to whether or not the renewal should be granted.

## 4.3 Amendment to an Authorisation

All requests for amendments to current authorisations must be submitted through the Trader Portal. Once received Authorisations and Reliefs Section will forward the request to the Division/LCD for a recommendation. If the Division/LCD recommends the amendment, Authorisations and Reliefs Section will issue the amended Authorisation through Custom Decision System, which will then be available to download by the trader through his Trader Portal. A copy will be sent to the Division/LCD.

# 5. Entry of goods to the procedure

## 5.1 How are goods entered to OP

When entering goods to OP, the authorisation holder is required to do the following:

- Declare the appropriate procedure code in Box 37 of the SAD – (see AEP Traders Guide).
- Include the Authorisation number in Box 44. A hard copy of the Authorisation need not be produced with each entry unless requested by a Revenue official.
- Include the invoice numbers or range of numbers in Box 44.
- Retain the invoice showing the total value and quantity of goods in the consignment and make it available if requested.

Authorisation holders 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 discharged from the procedure.

## 5.2 Automatic verification through AEP

The AEP system has an automatic verification process for authorised OP traders. This process verifies a holders' entitlement to use the procedure code and the CN codes listed on Annex 1 of the authorisation by cross-referencing this data against the authorisation data stored in CRS. Any deviation from the data included on the holder's authorisation will result in AEP rejecting the entry. It is vital therefore that Authorisations and Reliefs Section is immediately made aware of any amendment needed to an authorisation.

The quantities and values on the authorisation are not checked by this verification process and should be monitored by the Supervising Office.

## 6. Discharge of goods from the procedure

(UCC Article 215)

### 6.1 How are goods discharged from OP

The discharge of goods from OP is regarded as complete when all conditions for use of the procedure have been complied with and the processed products have been re-imported into the EU. A copy of the export declaration must be retained for possible inspection by Revenue. The declaration re-importing the goods to the EU must be accompanied by the following:

- An invoice for the processed products
- A document setting out the cost of the processing operations for duty purposes;
- An INF2 form if the goods entered the procedure in another Member State; documentary evidence may be requested from the holder if physical means of identification of the temporarily exported goods in the processed products is not possible.

### 6.2 Triangulation

Triangulation is the arrangement by which goods may be exported under OP from one Member State and re-imported in the form of processed products into another Member State. Any application for this arrangement should be made by the applicant on the standard application form. Where triangulation has been approved this fact will be indicated on the holder's authorisation.

An information document INF2 will be required as evidence that the goods were entered to OP in the exporting Member State when the goods are being re-imported in a different Member State.

The form INF2 will be certified by Customs on exportation and the original will be returned to the exporter who should forward it to the importer in the Member State of re-importation. If the customs authorities in the different Member States agree, other means of identifying the export products may be used.

### 6.3 Monitoring/Checking of Authorisations

It is accepted that the overall monetary risk is likely to be small, nevertheless to meet EU commitments it is important to verify entitlements to OP relief in relation to approximately 10% of OP imports. These checks can be carried out as part of the post clearance-checking programme.

There are several aspects to an Authorisation, which must be monitored by the Division/LCD. 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 only tariff codes included on the Authorisation are used.
- Ensuring that an authorised trader with regular OP imports is subject to ordinary compliance checks. The level of detail that these compliance checks involve can be decided by the Division/LCD but should involve at least the three points above.

## 7. How is the duty calculated

(UCC Article 86 (5))

### 7.1 Calculating Duty relief

Where a customs debt is incurred for the processed products or the replacement products, the amount of import duty shall be calculated based on the cost of the processing operation undertaken outside the customs territory of the Union.

### 7.2 Repairs free of charge

(UCC Article 260)

Where the processing operation outside of the EU involves the repair of an item, and the repair is carried out free of charge because of contractual or legal reasons arising from a guarantee, or because of a manufacturing fault, the repaired item may be released for free circulation totally free of import duties provided account was not taken of the fault when the item was originally released for free circulation.

## 8. Standard Exchange

(UCC Article 261)

Under the standard exchange system an imported product ('replacement product') may be authorised and can be used where the processing operation involves the repair of defective Union goods other than those subject to measures laid down under the common agricultural policy or to the specific arrangements applicable to certain goods resulting from the processing of agricultural products.

The replacement products shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the defective goods had the latter undergone repair.

Where the defective goods have been used before export, the replacement products must also have been used. However, this requirement can be waived if the replacement product has been supplied free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a material or manufacturing defect.

The provisions which would be applicable to the processed products shall apply to the replacement products.

### 8.1 Standard Exchange with prior importation

(UCC Article 262)

Prior importation is an extension of Standard Exchange where the replacement goods are imported before the exportation of the defective goods intended for repair. Use of the prior importation facility must be approved in advance by the Division/LCD and will be noted on the holder's authorisation by Authorisations and Reliefs Section. Approval to use prior importation is subject to the provision of a guarantee covering the amount of import duty that would be payable should the defective goods not be exported.

## 9. OP and Inward Processing

(UCC, Article 258)

Goods held under the Inward Processing procedure may be exported under OP for further processing and re-imported to Inward Processing on their return. If the goods are re-imported to Inward Processing suspension there will be no duty payable on the returned goods. Any trader wishing to export Inward Processing goods under OP must be authorised for both procedures under the standard application procedure.



## 10. Repair under Outward Processing

Where the procedure is requested for repair of goods, the temporary export goods must be capable of being repaired and the procedure shall not be used to improve the technical performance of the goods.

## 11. OP for certain textile products

Council Regulation (EC) No. 3036/94 provides for a special arrangement known as Outward Processing for textiles. This applies to the outward processing of textile products and clothing listed in Chapters 50 to 63 of the Common Customs Tariff which are normally subject to quota or other restrictions on importation from countries outside the EU. Under the arrangement goods may be exported from the EU to certain third countries for processing and subsequent re-importation in the form of specified processed products. The importation of such products is subject to quantitative limits, which are fixed annually by the Commission.

The benefit of outward processing for textiles is given by means of a prior Authorisation to applicants who meet the conditions laid down in the above Regulation. Applications must be submitted through the Trader Portal to Authorisations and Reliefs Section. The application is then forwarded to the Department of Jobs, Enterprise and Innovation for approval. Subject to that approval Authorisations and Reliefs Section will issue the authorisation through the Customs Decisions System to the trader. It will then be available to the trader to download in the Trader Portal. A copy will be sent to the Division/LCD for information. Any enquiries regarding this special procedure should be directed to Authorisations and Reliefs Section.

## APPENDIX I

### Report on Outward Processing

#### CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES

Part one: to be completed for all Procedures.

Part two: additional information for inward processing applications

Part three: additional information for outward processing applications.

#### Part one

File reference:

Special Procedure:

*(Indicate the type of procedure applied for e.g. IP/OP/EU)*

(1) Name and Address of trader

**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

(1a) Registered Address (if different to above):

(2) Applicant EORI number

(3) VAT Registration number:

(4) Company Registration number

(5) TAN Number

(6) Has the trader a copy of the Traders Guidelines on Revenue Website?

(7) Does the trader hold a VAT 56(a) Authorisation?

(8) Has the trader AEO status?

(9) Will the company require a deferred payment arrangement?

(10) Has the trader been approved for any simplified procedures?

If so, please give details

(see Annex 1)

**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

(11) Are the trader's accounts satisfactory?

(12) Is the trader under audit?

If so, in what context?

(13) Does the trader have a satisfactory record in complying with Custom's requirements?

(14) Are fiscal goods involved?

(CAP goods or goods involving export refunds)



**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

Complete this question for End-use only (for IP see question 29 and for OP see question 32)

(15) What is the nature of the end-use?

(15a) At what point are the goods considered to be put to their end use?

Note: Goods must be capable of being put to their end-use on importation. Goods under end-use cannot be repaired; for repair an IP authorisation is needed.

(16) Can applicant prove an economic need for the procedure?

**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

(17) Where will the processing/end use operation be carried out?

If not at the premises of the applicant indicate the operators that will be involved in the processing in question 18.

(18) Name and address of Operators

Name and address of Operators

VAT no

EORI no

VAT no

EORI no

(18a) Indicate what type of processing/end use will be carried out by these operators;

**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

(18 b) Has the trader provided an undertaking allowing Revenue right of entry to any Operators premises?

(if not please request undertaking)

(19) Has the trader applied for a retrospective authorisation?

If yes, is retrospections recommended?

State the exceptional circumstances under which retrospection was approved

Note: retrospection cannot be allowed if the trader has had an application for retrospection granted within 3 years from date of acceptance of the application. The maximum period allowable is twelve months prior to the date of acceptance of the application or, 3 months in the case of Annex 71-02 goods.

**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

(20) Is separate storage of goods under the procedure necessary?

If so, what are the arrangements?

(21) Is equivalence requested?

If so, do the goods have the same eight-digit CN code and the same commercial quality and the same technical characteristics as the goods which they are replacing?

Note: Equivalence is not permitted in cases where the Non-Union goods imported into the procedure would be subject to a provisional or definitive anti-dumping, countervailing, safeguard duty or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation.

(22) Is prior exportation required? \_\_\_\_\_

If yes, is the trader familiar with the requirements to use the INF 5 form? (see Annex 2)



**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

(23) Is triangulation envisaged? \_\_\_\_\_

If yes;

name the importer authorised to enter the goods:

\_\_\_\_\_

Place where the goods are to be imported:

\_\_\_\_\_

Customs authority empowered to check on the import goods:

\_\_\_\_\_

(24) Has the trader given the correct ten-digit CN codes for goods entering the procedure and eight-digit CN codes for the processed products?

Note: trader should be encouraged to obtain BTI.

(25) What is the means of identification of the raw materials and the processed product?

(26) Are you in agreement with the stated "rate of yield"? \_\_\_\_\_

If not, please agree rates of yield and set down below:

**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

(27) Period of discharge? \_\_\_\_\_(months)

Justification:

(if over 6 months)

Note: standard period of discharge is set at 6 months. Period can be less but if an extended period is requested, then the justification must be set down. The period of discharge must be for the processing operations and cannot include storage.

(28) Is movement of goods under the procedure envisaged?

If so, are the records sufficient to show the details of the movement and location of goods?

(a) Between the trader and the named operator

(b) To other Authorisation holders

**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

(29) Address for each of the following responsible Revenue offices:

(a) Supervising Revenue office:

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

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(c) Office of discharge

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(30) Time period for presentation of the Bill of Discharge: \_\_\_\_\_ months

(31) What is the reference amount needed for the duty liability: (this must be calculated even if the trader has AEO status: € \_\_\_\_\_ (for OP see Part Three)

(32) What form will the guarantee take: Cash or guarantee?

(33) Are there any special control arrangements envisaged?

**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

(34) Date of visit(s) \_\_\_\_\_

(35) Are there any other observations relevant to this application which has come to light as a result of enquiries carried out?

**PART TWO: INWARD PROCESSING**

**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

(36) What operation will be carried out under the Inward Processing Procedure;

Repair \_\_\_\_\_

Destruction \_\_\_\_\_

Processing:(all goods must be identified in the processed product with the exception of production accessories \_\_\_\_\_

Production accessories: the use of which are not be found in processed products, but which allow for or facilitate the production of those products, even if they entirely or partially used up in the process.  
\_\_\_\_\_

Goods intended to undergo operations to ensure their compliance with technical requirements for their release to free circulation \_\_\_\_\_

Goods which have to undergo usual forms of handling \_\_\_\_\_

Description of the specific operations to be carried out:



**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

(36a) If more than one operation is involved, please specify the Annex 1 goods for each operation.

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(37) Is the trader releasing goods to free circulation?

If yes, state below method of release. (If both methods are used state the percentage of each method).

Processed product released to free circulation under Art 85(1) UCC

Originally imported raw material released to free circulation under Art 86 (3) UCC.

(See Annex 2 for UCC Articles.)

**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

(38) Are there goods to be re-exported?

If so please state what proportion will be:

Exported without preferential origin documentation, to preferential trade agreement countries where the "No Drawback" rule applies.

\_\_\_\_\_

Exported to other non-EU countries \_\_\_\_\_

**PART THREE: OUTWARD PROCESSING**

(39) What time period is required to process/repair and re-import the goods?

(40) In the case of repair indicate that the goods are actually in need of repair (that they are faulty or broken as this procedure cannot be used to improve the technical performance of the goods)

**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

(41) Is the Standard Exchange system with prior importation required? \_\_\_\_\_

If yes,

What time period is required to subsequently export the defective goods?

\_\_\_\_\_ (maximum period is 2 months)

Amount of guarantee required for imported goods until defective goods are exported

€ \_\_\_\_\_

Is the use of INF 2 envisaged? (see Annex 3) \_\_\_\_\_

If not what other form of exchange of information is to be used?

\_\_\_\_\_

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

Name of other holder's \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**RECOMMENDATION**

**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

(43) Please state any relevant information pertaining to your recommendation:

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\_\_\_\_\_.

STAMP



Name

(Block Capitals)

**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES****Annex 1- SIMPLIFIED PROCEDURES****Simplified Procedures**

EU legislation including the UCC established the concept of Simplified Procedures for import and export of goods from/to non-EU Countries.

Additional information on the various national import and export simplifications, which are available together with the relevant application forms, including guides to completion, is provided from the links below.

**Types of Simplified Procedure**

Under these simplified procedures, a number of different facilitation methods are available which permit imports and exports to be cleared through Customs more quickly and more easily that would otherwise be permitted. The types of simplified procedures available at import and export include

[Incomplete Declaration at Import](#)

[Incomplete Declaration at Export](#)

[Simplified Declaration Procedure at Import](#)

[Simplified Declaration Procedure at Export](#)

[Local Clearance Procedure at Import](#)

[Local Clearance Procedure at Export](#)

**ANNEX 2 – ARTICLES 85(1) AND 86(3)**



**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES****ARTICLE 85 (1)****General rules for calculating the amount of import or export duty**

1. The amount of import or export duty shall be determined on the basis of those rules for calculation of duty which were applicable to the goods concerned at the time at which the customs debt in respect of them was incurred.

**ARTICLE 86(3)****Special rules for calculating the amount of import duty**

3. Where a customs debt is incurred for processed products resulting from the inward processing procedure, the amount of import duty corresponding to such debt shall, at the request of the declarant, be determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the inward processing procedure at the time of acceptance of the customs declaration relating to those goods.

**CONTROL OFFICERS REPORT FOR SPECIAL PROCEDURES**

INF 1 is used for the communication of information on duty amounts, compensatory interest, security and commercial policy measures under Inward Processing.

INF 2 is used in order to communicate information on temporary export goods in triangular traffic, in order to obtain partial or total relief for processed products under Outward Processing.

INF 5 is used to communicate information in order to obtain duty relief for import goods, on prior exportation in triangular traffic, under Inward Processing.

INF 9 is used to communicate information on processed products to be assigned another custom approved treatment or use in triangular traffic, under Inward Processing.

Latest version of this manual is available.

## APPENDIX II

## OUTWARD PROCESSING FORM PO2


Application for simplified procedure – goods for repair –

**PLEASE NOTE:**

<b>TRADERS COPY</b>
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1. Application must be made prior to the exportation of the goods.
2. This form must be accompanied by a SAD export declaration.
3. All questions relevant to the transaction must be answered.
4. Under no circumstances will a retroactive Authorisation be issued.
5. Use of this form is not obligatory; a trader may submit any alternative document provided it contains the necessary information.

<b>Q1</b>	Name of Applicant:  Address:	<b>Q4</b>	State Nature of Process/Repair:  Estimate Cost (If any) €
<b>Q2</b>	Trade and/or Technical Description of the Processed Product:  Tariff Code Number:	<b>Q5</b>	Rate of Yield:
		<b>Q6</b>	Expected Date of Re-Importation: ____ / ____ / ____.
<b>Q3</b>	Suggested Means of Identification:	Signature of Applicant:  Status in Firm:  Date: ____ / ____ / ____.	

FOR OFFICIAL USE ONLY		
<p>Serial No: <input type="text"/></p> <p>This Authorisation is valid only for the goods declared for export on the accompanying SAD declaration and is granted subject to acceptance of and compliance with the conditions relating to outward processing as provided for in the Union Customs Code.</p>	<p>Goods Exported:</p> <p><input type="checkbox"/> Yes</p> <p>Details of Export:</p> <p><input type="checkbox"/> No</p> <p>Indicate Reason:</p>	<p>Signature of Officer:</p> <p>Date: ___ / ___ / ___.</p> <p><b>Revenue</b> </p>

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## APPENDIX III

### Annex 71-02 – DA

#### Sensitive goods and products

The following goods are covered by this Annex:

The following agricultural products falling under one of the following sectors of the common market organization (CMO):

Beef and veal sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(o) and listed in Annex I Part XV.

Pig meat sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(q) and listed in Annex I Part XVII.

Sheep meat and goatmeat sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(r) and listed in Annex I Part XVIII.

Eggs sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(s) and listed in Annex I Part XIX.

Poultry meat sector: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(t) and listed in Annex I Part XX.

Agriculture products: products referred to in Regulation (EU) No 1308/2013, Article 1(2)(v) and listed in Annex I Part XXII.

Cereals sector: products referred to in Article 1(2)(a), Annex I Part I of Regulation (EU) No 1308/2013.

Rice sector: products referred to in Article 1(2)(b), Annex I Part II of Regulation (EU) No 1308/2013.

Sugar sector: products referred to in Article 1(2)(c), Annex I Part III of Regulation (EU) No 1308/2013.

Olive oil sector: products referred to in Article 1(2)(g), Annex I Part VII of Regulation (EU) No 1308/2013.

Milk and milk-products sector: products referred to in Article 1(2)(p), Annex I Part XVI of Regulation (EU) No 1308/2013.

Wine sector: products referred to in Article 1(2)(l), Annex I Part XII of Regulation (EU) No 1308/2013 and falling under CN codes:



0806 10 90

2009 61

2009 69

2204 21 (quality wine PDO and PGI excepted)

2204 29 (quality wine PDO and PGI excepted)2204 30

Ethyl alcohol and spirit products falling under CN codes:

2207 10

2207 20

2208 40 39 – 2208 40 99

2208 90 91 – 2208 90 99

ex 2401 unmanufactured tobacco

Products other than those under points 1 and 2 subject to agricultural export refund.

Fishery products listed in Annex I to Council Regulation (EC) No 1379/2013 on the common organization of the markets in fishery and aquaculture products and products listed in Annex V to this regulation subject to a partial autonomous suspension.

All fishery products subject to an autonomous quota.

## APPENDIX IV

### **General conditions to be observed by persons authorised to engage in Outward Processing and/or standard exchange.**

**Note:** Where a standard exchange arrangement has been authorised, this fact will be indicated at item 18 on the Authorisation. In such circumstances, references in the conditions below to processed products should be construed as references to the replacement goods, the conditions applying *mutatis mutandis*.

1. The Authorisation is issued by the Revenue Commissioners and may be revoked for non-compliance with EU Legislation governing Outward Processing.
2. The Authorisation does not relieve the importer from compliance with the law and regulations for the time being in force relating to the importation, exportation, warehousing or entry for free circulation of goods.
3. The holder of the Authorisation is responsible for ensuring that the tariff code numbers quoted thereon are correct.
4. Each consignment of goods exported under the arrangement must be entered to Customs (SAD), on the Automated Entry Processing (AEP) System together with any licence(s) details which may be required. In addition to the normal particulars required by the procedure, the export declaration should be endorsed as follows:
  - (a) Where the exported goods are in free circulation in the EU - "For Outward Processing".
  - (b) Where the export goods are held under an IP arrangement in the Union - "IP goods for Outward Processing". In addition, the invoice/serial number of the export consignment as shown in the Authorisation holder's accounts must be inserted. Care should be taken to ensure that the correct procedure code is inserted in box 37 of the form.

5. Where goods exported under the arrangement are despatched by post, a certificate of posting on Form Cu 116 must be lodged with Customs.
6. The Authorisation details must be input to AEP together with the commercial invoice or other specification of the goods, at the time of exportation.
7. On re-importation, if OP relief is to be granted, it must be possible to establish that the export goods have been incorporated in the processed products. The identification method to be used is set out at item 12 of the Authorisation and care must be taken that the identification arrangements specified are fulfilled.
8. Each consignment of processed products must be input to AEP together with the Authorisation details and details of any other requisite documents. In addition to the normal particulars required by the procedure, the import declaration should be endorsed as follows:
  - (a) Where the processed products are derived from export goods which were in free circulation in the EU.:
    - If entered for free circulation or warehousing "Goods after outward processing"
    - If entered for inward processing: "Goods after outward processing for inward processing".
  - (b) Where the exported goods were held under the inward processing arrangement in the Union:
    - If entered for free circulation or warehousing, to be endorsed "Inward processing goods after outward processing.
    - If entered for inward processing, to be endorsed "Inward processing goods after outward processing for inward processing". Care should be taken to ensure that the correct procedure code is inserted in box 37 of the form.
9. In the case of parcel post importations, parcels containing products resulting from processing operations should have a sender's declaration endorsed "Imported after process in (name of

country)"; parcels containing goods which have been repaired or replaced should have a sender's declaration endorsed "OP relief claimed".

10. Any claim that temporarily exported goods have been repaired free of charge, either for contractual or legal reasons arising from a guarantee or because of the existence of a manufacturing fault, requires that a copy of the relevant contract or other documentary proof be available for possible post clearance check.
11. Where ownership of the export goods or processed products is transferred the outward processing arrangement may continue to apply. However, in such circumstances the processed products must be declared for free circulation by the holder of the Authorisation or on his behalf.
12. All books, documents and accounts relating to any transaction carried out under the Authorisation must be retained by the person engaged in such transaction for a period of at least three years from the date on which the processed products are imported and must be made available for inspection by any Revenue Official.
13. 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.
14. Samples of goods temporarily exported under the arrangement and of any processed products deriving therefrom must be furnished to any Revenue Official on demand.
15. Any guarantee considered necessary by the Revenue Commissioners to ensure compliance with outward processing legislation or these conditions, in the form of a general bond or alternative security, must be provided by the holder of the Authorisation if so required.
16. The Commissioners reserve the right to vary or add to the conditions set out above.

I/We \_\_\_\_\_

(Name in block letters)

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

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

Designation of Signatory:

\_\_\_\_\_

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

(Name of holder of the Authorisation)

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

\* In the case of an individual the signatory should be the holder of the Authorisation. In the case of a limited company the signatory should be the Secretary or Managing Director. In the case of other traders the signatory should be the owner or partner.