

## ANNEX 12

### EXPLANATORY NOTES TO THE FORMS OR NATIONAL IT SYSTEMS FOR SPECIAL PROCEDURES OTHER THAN TRANSIT

#### TITLE I

##### Particulars to be entered in the various boxes of the application form

##### 1. Applicant

Enter the full name and address and the EORI number of the applicant. The applicant is the person to whom the authorisation should be issued.

##### 2. Customs procedure

Enter the customs procedure under which the goods listed in box 7 are intended to be placed. The relevant customs procedures are given below:

- end-use
- temporary admission
- customs warehousing
- inward processing
- outward processing

*Note:*

1. If the applicant applies for an authorisation to use more than one customs procedure separate forms should be used.
2. The use of the customs warehousing procedure does not require an authorisation but the operation of storage facilities for the customs warehousing of goods does.

##### 3. Type of application

Type of application must be entered in this box by using at least one of the following codes:

- 1 = first application
- 2 = application for amended or renewed authorisation (also indicate the appropriate authorisation number)
- 3 = application for an authorisation where more than one MS is involved
- 4 = application for successive authorisation (inward processing)

##### 4. Continuation forms

Enter the number of continuation forms attached.

*Note:*

Continuation forms are provided for the following customs procedures:

Customs warehousing, inward processing (where necessary) and outward processing (where necessary)

##### 5. Place and kind of accounts/records

Enter the place where the main accounts for customs purposes are held or accessible. Specify also the kind of accounts by giving details about the system used.

---

**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, EXPLANATORY NOTES TO THE FORMS OR NATIONAL IT SYSTEMS FOR SPECIAL PROCEDURES OTHER THAN TRANSIT. (See end of Document for details)

---

State also the place where records are kept and the kind of records (stock records) to be used for the customs procedure. Records means: the data containing all the necessary information and technical details, enabling the customs authorities to supervise and control the customs procedure.

*Note:*

In case of temporary importation box 5 needs to be completed only where required by customs authorities.

#### 6. **Period of validity of the authorisation**

Indicate in box 6a the requested date on which the authorisation should take effect (day/month/year). In principle the authorisation takes effect on the date of issue at the earliest. In this case enter 'date of issue'. The date of expiry of the authorisation may be suggested in box 6b.

#### 7. **Goods to be placed under the customs procedure**

CN code

Complete according to the Combined Nomenclature (CN code = eight digits).

Description

The description of the goods means the trade and/or technical description.

Quantity

Enter the estimated quantity of the goods intended to be placed under the customs procedure.

Value

Enter the estimated value in euro or in other currency of the goods intended to be placed under the customs procedure.

*Note:*

End-use:

1. If the application concerns goods other than those under 2 below, you should enter in sub-box 'CN code', where appropriate; the TARIC Code (10 digits or 14 digits).
2. If the application concerns goods under the special provisions (Part A and B) contained in the preliminary provisions of the Combined Nomenclature (goods or certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft) CN codes are not required. Applicants should state in sub-box 'Description' for instance: 'Civil aircraft and parts thereof/special provisions, part B of the CN'. Furthermore it is then not necessary to give details about the CN code, quantity and the value of the goods;

Customs warehousing:

If the application covers a number of items of different goods you may enter the word 'various' in sub-box 'CN code'. In this case describe the nature of goods to be stored in sub-box 'Description'. It is not necessary to give details about the CN code. Quantity and value of the goods;

Inward and outward processing:

CN code: The four-digit code may be indicated. However the eight-digit code must be given where:

---

**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341. EXPLANATORY NOTES TO THE FORMS OR NATIONAL IT SYSTEMS FOR SPECIAL PROCEDURES OTHER THAN TRANSIT. (See end of Document for details)

---

Equivalent goods or the standard exchange system are to be used

Description: The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application. Where it is planned to use equivalent goods or the standard exchange system give details about commercial quality and technical characteristics of the goods.

#### 8. **Processed products**

General remark:

Enter details of all processed products resulting from the operations indicating main processed product or secondary processed product as appropriate.

CN code and description: See comments on box 7.

#### 9. **Details of the planned activities**

Describe the nature of the planned activities (e.g. details of the operations under a job-processing contract or kind of usual forms of handling) to be carried out on the goods within the customs procedure. Indicate also the appropriate place(s).

If more than one customs administration is involved, indicate the name(s) of the Member State(s) as well as the places.

*Note:*

In the case of 'end-use' enter the intended end-use and the place(s) where the goods will be assigned to the prescribed end-use.

Where appropriate enter name, address and function of other operators involved.

In the case of temporary admission enter the owner of the goods.

#### 10. **Economic conditions**

In case of inward processing the applicant must give reasons for the fulfilment of the economic conditions by using at least one of the two digit codes set out in the Appendix for each CN-code which has been indicated in box 7.

#### 11. **Customs office(s)**

- (a) of placement
- (b) of discharge
- (c) supervising office(s)

Indicate the suggested customs office(s).

*Note:*

In case of end-use box 11b is not to be completed.

#### 12. **Identification**

Enter in box 12 the intended means of identification by using at least one of the following codes:

- 1 = serial or manufacturer's number
- 2 = affixing of plumbs, seals, clip-marks or other distinctive marks
- 3 = Information sheet INF
- 4 = taking of samples, Illustrations or technical descriptions

---

**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, EXPLANATORY NOTES TO THE FORMS OR NATIONAL IT SYSTEMS FOR SPECIAL PROCEDURES OTHER THAN TRANSIT. (See end of Document for details)

---

- 5 = carrying out of analyses  
 6 = Information document set out in Annex ex 104 (only suitable for outward processing)  
 7 = other means of identification (explain in box 16 ‘additional Information’)  
 8 = without identification measures (only suitable for temporary admission)

*Note:*

In the case of customs warehousing completion is necessary only if this is required by the customs authorities.

Box 12 is not to be completed in the case of the use of equivalent goods. In this case the continuation forms shall be completed instead.

### 13. Period for discharge (months)

Enter the estimated period needed for the operations to be carried out or use within the customs procedure(s) applied for (box 2). The period starts when the goods are placed under the customs procedure. This period ends when the goods or products have been placed under a subsequent customs procedure, re-exported or in order to obtain total or partial relief from import duties upon release for free circulation after outward processing.

*Note:*

In the case of end-use state the period which will be needed to assign the goods to the prescribed end-use or to transfer the goods to another holder of authorisation. In the case of customs warehousing the period is unlimited; therefore leave blank.

In the case of inward processing: where the period for discharge expires on a specific date for all the goods placed under the arrangements in a given period, the authorisation may provide that the period for discharge shall be automatically extended for all goods still under the arrangements on this date. If this simplification is required enter: ‘Article 174(2)’ and give the details in box 16.

### 14. Type of declaration

Box 14 a:

Indicate the type of declaration that is intended to be used for placement of goods under the procedure by using at least one of the following codes:

- 1 = Standard declaration (in accordance with Article 162 of the Code)  
 2 = simplified declaration (in accordance with Article 166 of the Code)  
 3 = Entry in the declarant's records (in accordance with Article 182 of the Code)

Box 14b:

Indicate the type of declaration that is intended to be used for discharge the procedure by using at least one of the following codes: The same as for box 14 a.

*Note:*

In the case of end-use procedure box 14 is not to be completed.

### 15. Transfer

Where a transfer of rights and obligations is intended describe the details.

---

**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341. EXPLANATORY NOTES TO THE FORMS OR NATIONAL IT SYSTEMS FOR SPECIAL PROCEDURES OTHER THAN TRANSIT. (See end of Document for details)

---

## 16. Additional Information

Where applicable indicate the following additional information:

- Type of guarantee
- Guarantee (yes/no)
- Customs office of guarantee
- Guarantee amount

Method of calculation:

In case of inward processing indicate if, in case of a customs debt, the amount of import duty will be calculated according to Article 86(3) of the Code? (yes/no)

Bill of discharge:

Waiver of requirement to present the bill of discharge? (yes/no)

Indicate all additional information considered useful

## 17. Signed/Dated/Name

If a continuation form is used complete only the appropriate box (22, 23 or 26) instead.

## TITLE II

### Remarks concerning the continuation forms

#### Continuation form 'customs warehousing'

## 18. Warehouse type

Indicate one of the following types:

- Public warehouse Type I
- Public warehouse Type II
- Private warehouse

## 19. Warehouse or storage facilities

Enter the precise place intended to be used as the customs warehouse or other storage facilities.

## 20. Deadline for lodging inventory of goods

You can make a suggestion for the deadline for lodging inventory of goods.

## 21. Loss rate

Give details, where appropriate, of loss rate(s).

## 22. Storage of goods not under the arrangements

CN code and description

Where it is planned to use common storage or equivalent goods state the eight-digit CN code, commercial quality and technical characteristics of the goods. Where applicable specify the customs procedure if any to which the goods are subject.

## 23. Usual forms of handling

---

**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341. EXPLANATORY NOTES TO THE FORMS OR NATIONAL IT SYSTEMS FOR SPECIAL PROCEDURES OTHER THAN TRANSIT. (See end of Document for details)

---

Complete if usual forms of handling are envisaged.

**24. Temporary removal**

Purpose:

Complete if temporary removal is envisaged.

**Continuation form ‘inward processing’**

**18. Equivalent goods**

Where it is planned to use equivalent goods, state the eight-digit CN code, commercial quality and technical characteristics of the equivalent goods to enable the customs authorities to make the necessary comparison between import goods and equivalent goods. The Codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison. If the equivalent goods are at a more advanced stage of manufacture than the import goods give appropriate Information in box 21.

**19. Prior exportation**

Where it is planned to use the prior exportation system indicate the period within which the non-Union goods should be declared for the arrangements taking account of the time required for procurement and transport to the Union.

**20. Release for free circulation without customs declaration**

Where it is requested that the processed products or goods which have been placed under inward processing IM/EX will be released for free circulation without formalities, enter ‘Article 170(1)’.

**21. Additional information**

Indicate all additional Information considered useful with regard to boxes 18 to 20.

**Continuation form ‘outward processing’**

**18. System**

Where intended enter the appropriate code(s):

- |   |   |
|---|---|
| 1 | = standard exchange system without prior importation                        |
| 2 | = standard exchange system with prior importation                           |
| 3 | = outward processing IM/EX in accordance with Article 223(2)(d) of the Code |

**19. Replacement products**

Where it is planned to use the standard exchange system (only possible in case of repair), state the eight-digit CN code, commercial quality and technical characteristics of the replacement products to enable the customs authorities to make the necessary comparison between temporary expert goods and the replacement products. The codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison.

**20. Not applicable**

**21. Not applicable**

**22. Additional information**

Indicate all additional Information considered useful with regard to boxes 18 to 21.

---

**Changes to legislation:** *There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, EXPLANATORY NOTES TO THE FORMS OR NATIONAL IT SYSTEMS FOR SPECIAL PROCEDURES OTHER THAN TRANSIT. (See end of Document for details)*

---

For instance, where it is planned to use equivalent goods, state the eight-digit CN code, commercial quality and technical characteristics of the non-Union goods to enable the customs authorities to make the necessary comparison between temporary export goods and the equivalent goods. The codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, EXPLANATORY NOTES TO THE FORMS OR NATIONAL IT SYSTEMS FOR SPECIAL PROCEDURES OTHER THAN TRANSIT.