
Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2016/341, Division 2.. (See end of Document for details)

ANNEX 13

INFORMATION SHEETS

The Appendix contains a table of correspondence

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Appendix

2. Use of the Information sheets

2.1. Common provisions

- (a) Where the customs office issuing the information sheet considers that additional information to that appearing on the information sheet is required, it shall enter such particulars. Where not enough space remains, an additional sheet shall be annexed. It shall be mentioned on the original.
- (b) The customs office which endorsed the information sheet may be asked to carry out post-clearance verification of the authenticity of the sheet and the accuracy of the particulars which it contains.
- (c) In the case of successive consignments, the requisite number of information sheets may be made out for the quantity of goods or products entered for the arrangements. The initial information sheet may also be replaced with further information sheets or, where only one information sheet is used, the customs office for which the sheet is endorsed may note on the original the quantities of goods or products. Where not enough space remains, an additional sheet shall be annexed which shall be mentioned on the original.
- (d) The customs authorities may permit the use of recapitulative information sheets for triangular traffic trade flows involving a large number of operations which cover the total quantity of imports/exports over a given period.
- (e) In exceptional circumstances, the information sheet may be issued a posteriori but not beyond the expiry of the period required for keeping documents.
- (f) In the event of theft, loss or destruction of the information sheet, the operator may ask the customs office which endorsed it for a duplicate to be issued.

The original and copies of the information sheet so issued shall bear one of the following indications:

DUPLICADO,
 DUPLIKAT,
 DUPLIKAT,
 ANTIGRAΦO,
 DUPLICATE,
 DUPLICATA,
 DUPLICATO,
 DUPLICAAT,
 SEGUNDA VIA,
 KAKSOISKAPPALE,
 DUPLIKAT.

2.2. Specific provisions

2.2.2. Information sheet INF1 (Inward processing)

- (a) The information sheet INF1 (hereafter: INF1) may be used for providing information on:
 - duty amounts [and compensatory interest],
 - applying commercial policy measures,

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the amount of the security.

- (b) The INF1 shall be made out in an original and two copies.

The original and one copy of the INF1 shall be sent to the supervising office and a copy shall be kept by the customs office which endorsed the INF1.

The supervising office shall supply the information requested in boxes 8, 9 and 11 of the INF1, endorse it, retain the copy and return the original.

- (c) Where the release for free circulation of compensating products or goods in the unaltered state at a customs office other than the office of entry is requested, this customs office endorsing the INF1 shall ask the supervising office to indicate:

in box 9 (a), the amount of import duties due in accordance with Article 121(1) or 128 (4) of the Code,

in box 9 (b), the amount of compensatory interest in accordance with Article 519,

the quantity, CN Code and origin of the import goods used in the manufacture of the compensating products released for free circulation.

- (d) Where the compensating products obtained under inward processing (drawback system) are consigned to another customs approved treatment or use allowing import duties to be repaid or remitted, and are subject to a new application for authorisation for the inward processing arrangements, the customs authorities issuing this authorisation may use the INF1 to determine the amount of import duties to be levied or the amount of the customs debt liable to be incurred.

- (e) Where the declaration for release for free circulation relates to compensating products obtained from import goods or goods in the unaltered state which had been subject to specific commercial policy measures at the moment of entry for the procedure (suspension system) and such measures continue to be applicable, the customs office accepting the declaration and endorsing the INF1 shall ask the supervising office to indicate particulars necessary for the application of commercial policy measures.

- (f) Where release for free circulation is requested in the case of an INF1 being made out for fixing the amount of security, the same INF1 may be used, provided it contains:

in box 9 (a) the amount of import duties payable on the import goods pursuant to Article 121(1) or 128 (4) of the Code, and

in box 11, the date when the import goods concerned were first entered for the procedure or the date when the import duties have been repaid or remitted in accordance with Article 128(1) of the Code.

2.2.3. *Information sheet INF9 (Inward processing)*

- (a) The information sheet INF9 (hereafter: INF9) may be used where compensating products are assigned another permitted customs approved treatment or use under triangular traffic (IM/EX).

- (b) The INF9 shall be made out in an original and three copies for the quantities of import goods entered for the arrangements.

- (c) The office of entry shall endorse box 11 of the INF9 and indicate which means of identification or measures to control the use of equivalent goods are used (such as the use samples, illustrations or technical descriptions,, carrying out of analysis).

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The office of entry sends copy 3 to the supervising office and return the original and the other copies to the declarant.

- (d) The declaration discharging the arrangements shall be accompanied by the original and copies 1 and 2 of the INF9.

The office of discharge shall indicate the quantity of compensating products and the date of acceptance. It shall send copy 2 to the supervising office, return the original to the declarant and retain copy 1.

2.2.4. *Information sheet INF5 (Inward processing)*

- (a) The information sheet INF5 (hereafter: INF5) may be used when compensating products obtained from equivalent goods are exported under triangular traffic with prior exportation (EX/IM).
- (b) The INF5 shall be made out in an original and three copies in respect of the quantity of import goods corresponding to the quantity of compensating products exported.
- (c) The customs office accepting the export declaration shall endorse box 9 of the INF5 and return the original and the three copies to the declarant.
- (d) The customs office of exit shall complete box 10, send copy 3 to the supervising office and return the original and the other copies to the declarant.
- (e) Where durum wheat falling within CN code 1001 10 00 is processed into pasta falling within CN codes 1902 11 00 and 1902 19, the name of the importer authorised to enter the import goods for the arrangements, to be given in box 2 of the INF5, may be filled in after the INF5 has been presented to the customs office where the export declaration is lodged. The information shall be given on the original and copies 1 and 2 of the INF5 before the declaration entering the import goods for the arrangements is lodged.
- (f) The declaration of entry for the arrangements must be accompanied by the original and copies 1 and 2 of the INF5.

The customs office where the declaration of entry is presented shall note on the original and copies 1 and 2 of the INF5 the quantity of import goods entered for the arrangements and the date of acceptance of the declaration. It shall send copy 2 to the supervising office, returning the original to the declarant and retaining copy 1.

2.2.7. *Information sheet INF2 (Outward processing)*

- (a) The information sheet INF2 (hereafter: INF2) may be used, where compensating or replacement products are imported under triangular traffic.
- (b) The INF2 shall be made out in an original and one copy for the quantity of goods entered for the procedure.
- (c) The request for the issue of the INF2 shall constitute the consent of the holder to transfer the right of the total or partial relief from the import duties to another person importing the compensating or replacement products under triangular traffic.
- (d) The office of entry shall endorse the original and the copy of the INF2. It shall retain the copy and return the original to the declarant.

It shall indicate in box 16 the means used to identify the temporary export goods.

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Where samples are taken or illustrations or technical descriptions are used, this office shall authenticate such samples, illustrations or technical descriptions by affixing its customs seal either on the goods, where their nature permits it, or on the packaging, in such a way that it cannot be tampered with.

A label bearing the stamp of the office and reference particulars of the export declaration shall be attached to the samples, illustrations or technical descriptions in a manner which prevents substitution.

The samples, illustrations or technical descriptions, authenticated and sealed shall be returned to the exporter, who shall present them with the seals intact when the compensating or replacement products are re-imported.

Where an analysis is required and the results will not be known until after the office of entry has endorsed the INF2, the document containing the results of the analysis shall be given to the exporter in a sealed tamper-proof envelope.

- (e) The office of exit shall certify on the original that the goods have left the customs territory of the Union and shall return it to the person presenting it.
- (f) The importer of the compensating or replacement products shall present the original of the INF2 and, where appropriate, the means of identification to the office of discharge.

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