

## APPENDIX E3

### EXPORTS

#### CUSTOMS PROCEDURE CODES

##### PERMANENT EXPORT/DISPATCH

###### 10 00 001

Note: The use of this CPC does not relieve any documentary or other control requirement for the export of goods subject to export licensing, other export prohibition and restriction or the provisions of the Common Agricultural Policy.

In addition to the requirements listed below, all documents required for the above specified controlled goods must be submitted with the SAD export declaration on which any necessary additional information relating to those goods must be included

<b>1.Goods Covered</b>	Goods permanently exported of UK origin and goods imported from a Third Country (i.e. non-Member state of the Community) on which all import charges have been paid which are not the subject of any other CPC.
<b>2.Notice</b>	275, 276
<b>3.Status of Goods</b>	T2 – Goods in free circulation and not subject to any other regime controls.
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 1:</b> 1 <sup>st</sup> sub division: CO, EX or EU as appropriate 2 <sup>nd</sup> sub division: enter codes D, Y or Z as appropriate  <b>Box 29:</b> The intended Office of Exit must be declared when the export is via another Member State (Indirect Export) and the movement is required to be controlled by the EU Export Control System (ECS).  <b>Box 44: Additional Information</b> If goods specified on an entry are exported using Non-EU packings, pallets or containers with relief under the Temporary Importation Procedure claimed (for packings see Notice 200, for pallets or containers see Notice 306), you must enter in Box 44 and information statement identifier PAL 06, PAL 07 or PAL08 as appropriate (see Appendix C9). Any additional Documents required. See Notices 275 and 276.
<b>5. Additional documents required</b>	
<b>6. Security required</b>	Any security required for controlled goods. See Notice 276.
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	Goods to be presented to Customs at the office of export or other designated place.
<b>9. Post Clearance Action</b>	—
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified time limit then the supply must not be zero-rated. For Full details on VAT time limits for exports and zero rating see Notice 703.
<b>11. Notes</b>	For goods not declared electronically under the National Export System (NES) SAD copies 2 and 3, and where required Community Transit documents, must be lodged with the National Clearance Hub (NCH) where Customs Input Entry (CIE) facilities exist for the submission of export entries to CHIEF. The export declaration and CT documents will not be accepted until the goods have been presented to Customs. N.B For those goods where Merchandise in Baggage (MIB) applies a C88 must be lodged prior to the shipment of goods.

###### 10 00 002

<b>1.Goods Covered</b>	Excise goods exported to non-EU countries and subject to a claim for drawback of excise duty.
<b>2.Notice</b>	197

<b>3. Status of the goods.</b>	Box 1 enter code EX followed by A or D as appropriate.
<b>4. Specific Fields in the declaration/notes on completion</b>	Box 31 – warehouse stock record reference numbers should be entered.  Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure.
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	—
<b>8. Pre-export Action</b>	You must give written notice of intention to claim drawback to arrive at the Glasgow Drawback Processing Centre at least 3 working days before packaging for export. <i>(exception- hydrocarbon oil shipped as stores. See Note 11.1)</i>
<b>9. Post export action</b>	Copy 3 of the SAD (C88) certifying the export at the office of exit from the EC will be required to accompany the drawback claim form as evidence to support the claim.
<b>10. VAT</b>	—
<b>11. Notes</b>	1. For hydrocarbon oils shipped as stores, drawback claimants who opt for examination at their premises are to submit form HO66 to the local Advice Centre at least 2 days prior to dispatch of the oil to the ship etc.  2. Claimants for hydrocarbon oil shipped as stores and who operate the ‘netting’ scheme [Notice 179 part 12] are to enter ‘DRAWBACK SCHEDULER’ in Box 44 using GEN40 AI statement. Drawback Schedulers are not required to present a control copy 1 of the SAD to Customs at the port.

## 10 00 004

<b>1.Goods Covered</b>	Imported Tobacco products in a sound condition, returned by the UK importer to the overseas supplier on credit for repayment of the Tobacco Products duty.
<b>2.Notice</b>	476
<b>3. Status of the goods.</b>	Box 1 enter code EX followed by A or D as appropriate.
<b>4. Specific Fields in the declaration/notes on completion</b>	Box 31 – warehouse stock record reference numbers should be entered.  Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure.
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	—
<b>8. Pre-export Action</b>	Notice of intention to pack these products for export must be given. SAD copy 3 (or photocopy) is to be lodged with the Client Relation Manager’s team for the exporter at least 24 hours before packing is due to start. This document serves as a ‘Notice to Pack’ (see paragraph 7). In addition the exporter is to complete an Excise Control Document (Form EX 49) and attach it to the SAD copy 3 (or photocopy).
<b>9. Post export action</b>	Copy 3 of the SAD (C88) certifying the export at the office of exit from the EC will be required as evidence to support the claim.
<b>10. VAT</b>	—
<b>11. Notes</b>	Credit or repayment of tobacco products duty borne by imported tobacco products which are returned to the overseas supplier is subject to the detailed conditions set out in Notice 476, Section 6B.

## 10 00 007

<b>1.Goods Covered</b>	All goods eligible for export under the LCP/SDP /MOU procedure where the pre shipment advice was exported under LCP 10 00 077 or SDP 10 00 067: 1.1.The value is less than £600 and 1.2. Weigh less than 1000kg and 1.3.Are not dutiable or restricted.
<b>2.Notice</b>	<b>THE USE OF THIS CPC IS RESTRICTED TO EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM APPROVED MOU OPERATORS ONLY.</b>  Refer to 'Understanding MOU' Document
<b>3.Status of Goods</b>	T2
<b>4. Specific Fields in the declaration/notes on completion</b>	Full details can be found in the data requirements provided to MOU approved traders.
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	See relevant pre shipment CPC LCP 10 00 077 or SDP 10 00 067.
<b>9. Post Clearance Action</b>	Submission of an electronic aggregate supplementary declaration using one of the available methods by 14 calendar days of the date of departure of the export means of transport. <i>The CPC must be 10 00 007.</i>
<b>10. VAT</b>	Documentary evidence of export is required to support VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified period then the supply must not be zero-rated. For full details on VAT time limits for exports and zero-rating see Notice 703.
<b>11. Notes</b>	This facility is only allowed on the supplementary declaration for authorised MOU operators. <b>Use of this CPC for bulking of multi consignments shipped to multi consignees is not permitted under standard NES.</b>

## 10 00 008

<b>1.Goods Covered</b>	All goods eligible for export under the LCP/MOU procedure where goods: 1.1. Are classified as non-statistical (see Notice 275) and 1.2. Are not dutiable or restricted.
<b>2.Notice</b>	<b>THE USE OF THIS CPC IS RESTRICTED TO EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM APPROVED MOU OPERATORS ONLY.</b>  Refer to Understanding MOU Document
<b>3.Status of Goods</b>	T2
<b>4. Specific Fields in the declaration/notes on completion</b>	Full details can be found in the data requirements provided to MOU approved traders.
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	See relevant pre shipment CPC LCP 10 00 078 or SDP 10 00 068
<b>9. Post Clearance Action</b>	Submission of an electronic aggregate supplementary declaration using one of the available methods by 14 calendar days of the date of departure of the export means of transport. <i>The CPC must be 10 00 008.</i>
<b>10. VAT</b>	Documentary evidence of export is required to support VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified period then the supply must not be zero-rated. For full details on VAT time limits for exports and zero-rating see Notice 703.
<b>11. Notes</b>	This facility is only allowed on the supplementary declaration for authorised MOU operators. <b>Use of this CPC for bulking of multi consignments shipped to multi consignees is not permitted under standard NES.</b>

## 10 00 009

<b>1. Goods covered:</b>	All goods eligible for export under the LCP/SDP /MOU procedure where the pre shipment advice was exported under LCP 10 00 079 or SDP 10 00 069 1.1.The value is greater than £600 but less than £2000 and 1.2. Weigh less than 1000kg and 1.3. Are not dutiable or restricted.
<b>2. Notice:</b>	<b>THE USE OF THIS CPC IS RESTRICTED TO EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM APPROVED MOU OPERATORS ONLY.</b>
<b>3. Status of goods:</b>	Refer to ‘Understanding MOU’ Document T2
<b>4. Specific fields on the declaration; notes on completion:</b>	Full details can be found in the data requirements provided to MOU approved traders.
<b>5. Additional documents:</b>	—
<b>6. Security required</b>	—
<b>7. Additional Information</b>	—
<b>8. Pre-export action:</b>	See relevant pre shipment CPC LCP 10 00 079 or SDP 10 00 069
<b>9. Post export action</b>	Submission of an electronic aggregate supplementary declaration at item level using one of the available methods by 14 calendar days of the date of departure of the export means of transport. <i>The CPC must be 10 00 009.</i>
<b>10. VAT:</b>	Documentary evidence of export is required to support VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified period then the supply must not be zero-rated. For full details on VAT time limits for exports and zero-rating see Notice 703.
<b>11. Notes:</b>	This facility is only allowed on the supplementary declaration for authorised MOU operators. <b>Use of this CPC for bulking of multi consignments shipped to multi consignees is not permitted under standard NES.</b>

## 10 00 011

<b>1.Goods Covered</b>	All free circulation goods (excluding Excise and CAP goods) eligible for export under SDP, by or on behalf of an approved SDP operator, that are not subject to any other SDP CPC.
<b>2.Notice</b>	275, 276
<b>3.Status of Goods</b>	T2 – Goods in free circulation and not subject to any other regime controls.
<b>4. Specific Fields in the declaration/notes on completion</b>	Box 1 1 <sup>st</sup> sub division: CO, EX or EU as appropriate 2 <sup>nd</sup> sub division: enter code F  Box 29 The intended Office of Exit must be declared when the export is via another Member State (Indirect Export) and the movement is required to be controlled by the EU Export Control System (ECS).
<b>5. Additional documents required</b>	Box 44: Declare “Simplified exportation” as a 30200 AI statement. Any additional Documents required. See Notices 275 and 276
<b>6. Security required</b>	Any security required for controlled goods. See Notice 276.
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	Goods to be presented to Customs at the Frontier office of export, Inland Clearance Depot or other designated export place.
<b>9. Post Clearance Action</b>	Submission of electronic Supplementary Declaration within 14 calendar days of permission to progress being granted.
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The UK supplier must therefore ensure that they obtain and keep official or

commercial evidence for all consignments. If evidence of export is not obtained within the specified time limit then the supply must not be zero-rated. For Full details on VAT time limits for exports and zero rating see Notice 703. Lack of official evidence may affect ability to zero rate goods.

**11. Notes**

Both the pre and post shipment declarations for this procedure must be made to CHIEF exports either by or on behalf of the authorised NES operator. CPC 10 00 011 is a CPC indicating that SDP is being used. *It is only to be entered on the pre-shipment declaration.* For the Supplementary declaration use the CPC appropriate to the goods. Information on the fields to be completed is set out in the Tariff Vol. 3. For Further CPC details please refer to Volume 3 Appendix E3.

**10 00 012**

<b>1</b>	<b>Goods covered</b>	Goods under certain Commodity Codes indicated in the Tariff exported for Military Use abroad.
<b>2</b>	<b>Notice</b>	2 – 11: The same requirements as for CPC 10 00 001 apply.
<b>3</b>	<b>Status of goods</b>	
<b>4</b>	<b>Specific fields on the declaration</b>	
<b>5</b>	<b>Additional documents</b>	
<b>6</b>	<b>Security required</b>	
<b>7</b>	<b>Additional information</b>	
<b>8</b>	<b>Pre-export action</b>	
<b>9</b>	<b>Post-export action</b>	
<b>10</b>	<b>VAT</b>	
<b>11</b>	<b>Notes</b>	

**10 00 013**

<b>1</b>	<b>Goods covered</b>	Goods which are free of duty and VAT, are owned by a visiting force or its personnel, and have been obtained or imported under visiting forces relief.
<b>2</b>	<b>Notice</b>	—
<b>3</b>	<b>Status of goods</b>	T1.
<b>4</b>	<b>Specific fields on the declaration</b>	Notes Box 8 must show the allocated TURN. The CPC (Box 37) must be 10 00 013 on completion: Box 54 must be signed by an authorised signatory. In addition only the following fields need to be completed: 2, 14, 17 and 31.
<b>5</b>	<b>Additional documents</b>	—
<b>6</b>	<b>Security required</b>	—
<b>7</b>	<b>Additional information</b>	—
<b>8</b>	<b>Pre-export action</b>	—
<b>9</b>	<b>Post-export action</b>	—
<b>10</b>	<b>VAT</b>	—
<b>11</b>	<b>Notes</b>	Use of the CPC constitutes a declaration that the goods are the property of a visiting force or its personnel and have been held in the UK under visiting forces relief. Goods imported under other regimes are not proper to this CPC.

**10 00 014**

<b>1</b>	<b>Goods Covered</b>	All free circulation goods (excluding Excise and CAP goods) eligible for export under LCP, by or on behalf of an approved LCP operator, that are not subject to any other LCP CPC.
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<p><b>2. Notice</b></p> <p><b>3. Status of Goods</b></p> <p><b>4. Specific Fields in the declaration/notes on completion</b></p>	<p>275, 276</p> <p>T2 – Goods in free circulation and not subject to any other regime controls.</p> <p><b>Box 1:</b></p> <p>1<sup>st</sup> sub division: CO, EX or EU as appropriate</p> <p>2<sup>nd</sup> sub division: enter code F.</p> <p><b>Box 29:</b></p> <p>The intended Office of Exit must be declared when the export is via another Member State (Indirect Export) and the movement is required to be controlled by the EU Export Control System (ECS).</p> <p><b>Box 44:</b></p> <p>Declare “Simplified exportation” as a 30200 AI statement.</p> <p>Any additional Documents required. See Notices 275 and 276</p>
<p><b>5. Additional documents required</b></p> <p><b>6. Security required</b></p> <p><b>7. Additional information</b></p> <p><b>8. Pre-export action</b></p> <p><b>9. Post Clearance Action</b></p> <p><b>10. VAT</b></p>	<p>Any security required for controlled goods. See Notice 276.</p> <p>—</p> <p>Goods to be presented to Customs at the approved LCP Location.</p> <p>Submission of electronic Supplementary Declaration within 14 calendar days of permission to progress being granted.</p> <p>Documentary evidence of export is required to support a claim to VAT zero rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified time limit then the supply must not be zero-rated. For Full details on VAT time limits for exports and zero rating see Notice 703</p>
<p><b>11. Notes</b></p>	<p>Both the pre and post shipment declarations for this procedure must be made electronically to CHIEF exports either by or on behalf of the authorised NES operator. CPC 10 00 014 is a CPC indicating that LCP is being used. <b><u>It is only to be entered on the pre-shipment declaration.</u></b> For the Supplementary declaration use the CPC appropriate to the goods. If you need Community Transit for your exports under LCP then you must become an Authorised Consignor. Please refer to the Transit Manual for information on Authorised Consignors. Information on the fields to be completed is set out in the Tariff Vol. 3.</p>
<b>10 00 018</b>	
<p><b>1. Goods Covered</b></p> <p><b>2. Notice</b></p> <p><b>3. Specific Fields in the declaration/notes on completion</b></p> <p><b>4. Additional documents required</b></p> <p><b>5. Security required</b></p> <p><b>6. Additional information</b></p> <p><b>7. VAT</b></p> <p><b>8. Post Clearance Action</b></p> <p><b>9. Notes</b></p>	<p>All exports under the EC’s reciprocal preferential trade agreements which are covered by proofs of preferential origin (EUR1/EUR-MED Movement certificates/Invoice Declarations)</p> <p>827, 828, 832</p> <p>10 00 018 must be inserted in Box 37 of the export declaration</p> <p>Exporters need to provide their customers with proof of the preferential origin of their goods (i.e. an EUR1 or EUR-MED Movement certificate or where provided for, a declaration on an invoice or other commercial document)</p> <p>—</p> <p>—</p> <p>—</p> <p>—</p> <p>—</p>
<b>10 00 025</b>	
<p><b>1. Goods Covered</b></p> <p><b>2. Notice</b></p>	<p>Motor vehicles exported by or on behalf of an approved LCP operator who is a manufacturer and continuous exporter of large volumes of motor vehicles. Motor vehicles subject to export licensing are not covered by this CPC.</p> <p>275, 276</p>

<b>3. Status of Goods</b>	T2 (or T1 for goods not in free circulation)
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 1:</b> 1<sup>st</sup> sub division: CO, EX or EU as appropriate 2<sup>nd</sup> sub division: enter code F.</p> <p><b>Box 8:</b> Id = leave blank Enter 00200 in Name, Street, City and Postcode fields. Ctry code = Actual country of destination.</p> <p><b>Box 40:</b> 1<sup>st</sup> sub division = Z (Reference to the entry to records of the details of the consignment). 2<sup>nd</sup> sub division = CLE 3<sup>rd</sup> sub division = Traders own ref, e.g. could be MUCR or one that provides an audit link to the consignment.</p> <p><b>Box 44:</b> Declare "Simplified exportation" as a 30200 AI statement. Any additional Documents required. See Notices 275 and 276</p>
<b>5. Additional documents required</b>	
<b>6. Security required</b>	Any security required for controlled goods. See Notice 276.
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	Goods to be presented to Customs at the approved LCP location.
<b>9. Post Clearance Action</b>	Submission of electronic Supplementary Declaration within 14 calendar days of permission to progress being granted.
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified time limit then the supply must not be zero-rated. For Full details on VAT time limits for exports and zero rating see Notice 703
<b>11. Notes</b>	The LCP pre-shipment notification and supplementary declarations for this procedure must be made to CHIEF exports either by or on behalf of the authorised NES/LCP operator. CPC 10 00 025 is a CPC indicating that LCP is being used. <b><u>It is only to be entered on the pre-shipment declaration.</u></b> For the Supplementary declaration use the CPC appropriate to the goods. Information on the fields to be completed is set out in the Tariff Vol. 3.
 <b>10 00 027</b>	
<b>1. Goods Covered</b>	All CAP goods exported for which a mandatory licence is required to be presented prior to export, but export refund is not being claimed. This will normally apply where there is a zero-rate of refund in place. However, it can also apply where the Exporter chooses not to claim refund even though a positive rate is in force. Where a mandatory licence is required, but refund is being claimed (or a charge is due), CPCs 10 00 E51 (Annex 1) or 10 00 E61 (Non Annex 1) should be used instead.
<b>2. Notice</b>	800
<b>3. Status Of Goods</b>	Form T1 is required when goods are being exported to or via an EFTA country (for T5 requirements, see 7 'additional information', below). A T1 may also be needed if goods are shipped on a non-regular vessel (see regulation 2454/93 article 313) which calls at another Community port.
<b>4. Specific Fields in the declaration/notes on completion</b>	<p>Box 2: 'Consignor/Exporter' must be entered.</p> <p>Box 18: 'Identity of means of transport at departure' must be entered.</p> <p>Box 21: 'Nationality of active means of transport crossing the border' must be entered.</p> <p>Box 34a: 'Country of origin code' the code for the original country of origin of the goods must be entered.</p> <p>Box 37: Customs Procedure Code 10 00 027 must be entered.</p> <p>Box 47e: Enter MOP = L</p> <p>All refunds fields must be completed, even though refund is not claimable/being claimed. (See 4.3A CAP Export Refund Claims)</p>

**5. Additional documents required**

- CAP licence (may be paper version especially if issued by Paying Agencies in other Members States).
- Licence for food aid consignments.
- National/Community Transit documentation as required.

**6. Security required**

The Rural Payments Agency (RPA) will notify you when licence securities are required and these should be lodged with them before completion of the declaration. Likewise for securities for export charges if implemented.

**7. Additional information**

There are specific arrangements for goods from intervention and for food aid consignments. You may have to provide additional information and/or security and/or documentation to the RPA. A T5 is required when you:

- export goods via another Member State (including goods loaded on a regular vessel that calls at another Community port)
- supply goods to an entitled destination within the EC; or
- enter goods to a pre-financing or victualling warehouse in another Member State.

**8. VAT**

**9. Pre-Entry Action**

Full NES declaration to be made at time of export, using pre-entry or LCP format, as appropriate, SDP cannot be used. Prior notification must be made at least 24 hours before export, unless another period has been agreed with Customs at the point of loading. Licence to be submitted where required. Ensure location is suitable for CAP export. Contact Customs if in doubt.

**10. Post Clearance Action**

None

**11. Notes**

Under SAD Harmonisation new additional information codes, document codes and status codes have been introduced which must be input to CHIEF Form T1 enter N821, form T5 enter N823. Refer to Tariff Volume 3 Appendix C9, C10 and C11.

**10 00 029**

**1. Goods Covered**

Any excise goods entered under SDP and presented for export at the Frontier.

**2. Notice**

179, 197, 276 & 476

**3. Status of the goods.**

Box 1 enter code EX followed by A or D as appropriate.

**4. Specific Fields in the declaration/notes on completion**

Box 31 – warehouse stock record reference numbers should be entered.

Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure.

**5. Additional documents required**

For goods moving in excise duty suspension the following documents are required:

For direct exports: Form W8 (from the approved warehouse to the port of exportation in the UK)

For indirect exports: An AAD (from the approved warehouse to the place of exit from the EU)

**6. Security required**

For both direct and indirect exports, financial security is mandatory of both the AAD and W8.

**7. Additional information**

—

**8. Pre-export Action**

—

**9. Post export action**

Both the W8 and AAD must be discharged at the place of exit from the EU. Copy 3 (ENDORSED) must be returned to the warehouse of dispatch to discharge the movement.

**10. VAT**

Documentary evidence of export is required to support a claim to VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments.

If evidence of export is not obtained within the specified period then the supply must not be zero rated. For full details on VAT time limits for exports and zero-rating see Notice 703.

**11. Notes**



## 10 00 030

<b>1. Goods Covered</b>	Any excise goods entered under LCP.
<b>2. Notice</b>	179, 197, 276 & 476
<b>3. Status of the goods.</b>	Box 1 enter code EX followed by A or D as appropriate.
<b>4. Specific Fields in the declaration/notes on completion</b>	Box 31 – warehouse stock record reference numbers should be entered.  Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure.
<b>5. Additional documents required</b>	For goods moving in excise duty suspension the following documents are required:  For direct exports: Form W8 or equivalent (from the approved warehouse to the port of exportation in the UK)  For indirect exports: An AAD (from the approved warehouse to the place of exit from the EU)
<b>6. Security required</b>	For both direct and indirect exports, financial security is mandatory of both the AAD and W8.
<b>7. Additional information</b>	—
<b>8. Pre-export Action</b>	—
<b>9. Post export action</b>	Both the W8 and AAD must be discharged at the place of exit from the EU. Copy 3 (ENDORSED) must be returned to the warehouse of dispatch to discharge the movement.
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments.  If evidence of export is not obtained within the specified period then the supply must not be zero rated. For full details on VAT time limits for exports and zero-rating see Notice 703.

## 11. Notes

## 10 00 041

<b>1 Goods covered</b>	Goods which are recorded on a port or airport inventory system which are declared under their own special Customs form (excluding Form C88) or do not need a formal written Customs declaration. The goods need to be declared electronically using CHIEF format IECR, so that the consignment can be processed and released under NES mechanisms.
<b>2 Notice</b>	—
<b>3 Status of goods</b>	—
<b>4 Specific fields on the declaration</b>	<b>Box 1:</b> 1 <sup>st</sup> sub division: EX or EU as appropriate 2 <sup>nd</sup> sub division: enter code K.  <b>Box 30:</b> Goods Location Code Part 1 – Enter GB Part 2 – Enter from Appendix C2 the relevant goods location code for where the goods are available for examination (For Free Zones see Appendix C3) Part 3 – Only to be completed at locations where computerised inventory systems are based on the use of transit shed identity codes. See appendix C4.  Goods declared on their own special Customs form should be indicated in:  <b>Box 40:</b> The type of declaration against which the goods have been formally declared –

and any reference number on that declaration – are to be identified here.

**Box 44:**

Enter the appropriate Additional Information (Appendix C9), Document Status (Appendix C10) or Document/Certificate Code (Appendix C11).

For goods that do not need to be formally declared, the type of goods is to be quoted as Additional Information.

5	<b>Additional documents</b>	The relevant formal Customs declaration form (excluding C88), if appropriate.
6	<b>Security required</b>	—
7	<b>Additional information</b>	<b>Declaration should be in the format IECR.</b>
8	<b>Pre-export action</b>	—
9	<b>Post-export action</b>	—
10	<b>VAT</b>	—
11	<b>Notes</b>	—

**10 00 042**

1	<b>Goods covered</b>	Goods being re-exported which, on import to the UK, were released for transit under the computerised Transit Request procedures in operation at CCS-UK airports and certain other inventory linked locations. This CPC is also to be used for the re-export requests made via the CNS courier system.
2	<b>Notice</b>	216 at CCS-UK airports.
3	<b>Status of goods</b>	T1.
4	<b>Specific fields on the declaration</b>	<b>Box 1 –</b> 1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code D.  <b>Box 6 – Packages.</b> Bulked goods enter 1 (with the exception of licensed goods)  <b>Box 31 –</b> Enter goods description “Bulked OMS goods – Not subject to any further controls”. See Appendix C8 for appropriate package codes.
5	<b>Additional documents</b>	—
6	<b>Security required</b>	The necessary Community Transit guarantee must be held.
7	<b>Additional information</b>	<b>Declaration should be in the format IEFD.</b>
8	<b>Pre-export action</b>	—
9	<b>Post-export action</b>	—
10	<b>VAT</b>	—
11	<b>Notes</b>	—

**10 00 043**

1	<b>Goods covered</b>	Clearance request for Community Status goods from another Member State (Under cover of a SAD Copy 3 or ECS equivalent document) being exported outside the EU via the UK. Use of this facility is essential for movements through inventory-linked locations.
2	<b>Notice</b>	216 at CCS-UK airports.

<b>3</b>	<b>Status of goods</b>	Community Status Export.
<b>4</b>	<b>Specific fields on the declaration</b>	<p>Box 1 1<sup>st</sup> sub division: EX 2<sup>nd</sup> sub division: enter code K.</p> <p>Box 2 – Consignor If the Consignor has a UK TURN this is to be quoted. If not GBUNREG should be entered here.</p> <p>Box 30: Goods Location Code Part 1 – Enter GB Part 2 – Enter from Appendix C2 the relevant goods location code for where the goods are available for examination (For Free Zones see Appendix C3) Part 3 – Only to be completed at locations where computerised inventory systems are based on the use of transit shed identity codes (See appendix C4).</p> <p>Box 44: AI statement 30400 – Request for copy 3 to be returned SAD Copy 3 or ECS equivalent form (EAD) from Other Member State (OMS) Office of Export for endorsement by the UK Office of Exit (National Clearance Hub). Any additional Documents required. See Notices 275 and 276 Any security required for controlled goods. See Notice 276.</p>
<b>5</b>	<b>Additional documents</b>	<p><b>Declaration should be in the format IECR.</b></p>
<b>6</b>	<b>Security required</b>	
<b>7</b>	<b>Additional information</b>	
<b>8</b>	<b>Pre-export action</b>	—
<b>9</b>	<b>Post-export action</b>	SAD Copy 3 or ECS equivalent document to be forwarded using the freepost service to the National Clearance Hub, clearly showing the NES entry reference number.
<b>10</b>	<b>VAT</b>	SAD Copy 3 or ECS equivalent document must be endorsed by the National Clearance Hub in Salford as it will be required by the exporter as evidence to support any claim for VAT zero rating.
<b>11</b>	<b>Notes</b>	

#### 10 00 044

<b>1.Goods Covered</b>	CAP refund goods originally placed in control in another Member State, travelling under cover of a Control Copy T5, and exiting from the EU via the UK.
<b>2.Notice</b>	800
<b>3. Status</b>	Community Status Export.
<b>4. Specific Fields in the declaration/notes on completion</b>	<p>Box 2 – Consignor/Exporter must be entered.</p> <p>Box 18: ‘Identity of means of transport at departure’ must be entered.</p> <p>Box 21: ‘Nationality of active means of transport crossing the border’ must be entered.</p> <p>Box 34a: ‘Country of origin code’ for the original country of origin of the goods must be entered.</p> <p>Box 37: Customs Procedure Code 10 00 044 must be entered.</p>
<b>5. Additional documents required</b>	A certified Control Copy T5 must be presented to UK Customs.
<b>6. Security required</b>	If licence securities are required these should be lodged with the payment agency of the originating Member State before completion of the declaration. Likewise for securities for export charges if implemented.
<b>7. Additional information</b>	—
<b>8. VAT</b>	—
<b>9. Pre Entry Action</b>	It is important this request is lodged before export. Failure to do so prevents UK Customs from endorsing the Control Copy T5. This could result in non-payment of

**10. Post Clearance Action**  
**11. Notes**

CAP export refund or forfeit of the licence security.  
 The T5 must be endorsed by UK Customs and sent to the originating authority in the Member State of export.  
 If a Copy 3 of the SAD is presented, the procedures are set out in CPC 10 00 043.

Under SAD Harmonisation new additional information codes, document codes and status codes have been introduced which must be input to CHIEF. Form T5 enter N823. Refer to Tariff Volume 3 Appendix C9, C10 and C11.

**10 00 045**

**1. Goods Covered** CPC for goods originating in another member state, exported from geographical territory of EU, via the United Kingdom, where the individual item value does not exceed 3000 Euros. This CPC is primarily for Fast Parcel Operators exporting OMS originating goods, via the UK, yet is open to all exporters and Third party declarants (not just MOU). **Where Copy 3 documents are presented CPC 10 00 043 should be used.**

**2. Notice** -

**3. Status of Goods** Community Status Goods (T2) only.

**4. Specific Fields in the declaration/notes on completion**

**Box 1 –**  
 1<sup>st</sup> sub division: CO, EX or EU as appropriate  
 2<sup>nd</sup> sub division: enter code K.

**Box 2 – Consignor**  
 If the Consignor has a UK TURN this is to be quoted. If not UNREG should be entered here.

**Box 6 – Packages.**  
 Bulked goods enter 1.

**Box 30: Goods Location Code**  
 Part 1 – Enter GB  
 Part 2 – Enter from Appendix C2 the relevant goods location code for where the goods are available for examination (For Free Zones see Appendix C3)  
 Part 3 – Only to be completed at locations where computerised inventory systems are based on the use of transit shed identity codes. See appendix C4.

**Box 31 – Enter goods description “Bulked OMS goods – Not subject to any further controls”. See Appendix C8 for appropriate package codes.**  
 —

**5. Additional documents required** —

**6. Security required** —

**7. Additional information** **Declaration should be in the format IECR.**

**8. Pre-export action** —

**9. Post Clearance Action** —

**10. VAT** —

**11. Notes** If a SAD Copy 3 is presented, the procedures laid out in 10 00 043 should be applied. Use of this CPC equates to a bulking facility for exports originating in Other Member States (OMS). It should not be used for goods that are of Non-Community Status or goods covered by EU export licenses where export has to be certified in the UK.

**10 00 051**

**1 Goods covered** The export from the EC of:

- Civil aircraft or parts of civil aircraft discharged of duty liability under Article 544(c) of EC Regulation 2454/93;
- Spacecraft and parts of spacecraft discharged of duty liability under Article 544(d) of EC Regulation 2454/93

**2 Notice** 221 and 221A

**3 Status of goods** 1<sup>st</sup> sub division: EX  
 2<sup>nd</sup> sub division enter code D

<b>4</b>	<b>Specific fields on the declaration</b>	▪ Box 44 – see Note 7
<b>5</b>	<b>Additional documents</b>	-
<b>6</b>	<b>Security required</b>	If stated in IPR authorisation
<b>7</b>	<b>Additional information</b>	In Box 44 of the SAD enter: <ul style="list-style-type: none"> <li>▪ Document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement – if any.</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Enter “IP/S goods “ as a 10200 AI Statement</li> <li>• Details of security if required-enter the appropriate RFS code from Appendix C10</li> </ul>
<b>8</b>	<b>Pre-export action</b>	—
<b>9</b>	<b>Post-export action</b>	—
<b>10</b>	<b>VAT</b>	—
<b>11</b>	<b>Notes</b>	No preference documents can be issued in respect of these goods

#### 10 00 067

<b>1.Goods Covered</b>	All goods eligible for export under the SDP/MOU procedure where: 1.1.The value is less than £600 and 1.2. Weigh less than 1000kg and 1.3. Are not dutiable or restricted.
<b>2.Notice</b>	Notices 275 and 276
<b>3. Status of Goods</b>	T2
<b>4. Specific Fields in the declaration/notes on completion</b>	The SDP/MOU procedure requires the input of a high level pre-shipment declaration (IESP) to CHIEF, which must include the CPC.
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	Level of representation.
<b>8. Pre-entry action</b>	Goods to be presented to customs at approved locations. The authorised operator’s system holding the information on the goods to be subjected to the variable tests agreed with the authorised operator under the MOU. Goods selected by the variable tests for customs examination must be presented to customs in accordance with the authorised procedure.
<b>9. Post-export action</b>	Submission of an electronic aggregate supplementary declaration using one of the available methods by 14 calendar days of the date of departure of the export means of transport. <i>The CPC must be 10 00 007.</i>
<b>10. VAT</b>	Documentary evidence of export is required to support VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified period then the supply must not be zero-rated. For full details on VAT time limits for exports and zero-rating see Notice 703.
<b>11. Notes</b>	The supplementary declaration (IESD) must be made electronically to CHIEF by or on behalf of the authorised operator and include CPC <i>10 00 007</i> . <b>Use of this CPC for bulking of multi consignments shipped to multi consignees is not permitted under standard NES</b>

#### 10 00 068

<b>1.Goods Covered</b>	All goods eligible for export under the SDP/MOU procedure where goods: 1.1. Are classified as non-statistical (see Notice 275) and 1.2. Are not dutiable or restricted.
<b>2.Notice</b>	Notices 275 and 276

<b>3. Status of goods</b>	T2
<b>4. Specific Fields in the declaration/notes on completion</b>	The SDP/MOU procedure requires the input of a high level pre-shipment declaration (IESP) to CHIEF, which must include the CPC.
<b>5. Additional documents</b>	Any documents required.
<b>6. Security required</b>	—
<b>7. Additional information</b>	Level of representation.
<b>8. Pre-entry action</b>	Goods to be presented to customs at approved locations. The authorised operator's system holding the information on the goods to be subjected to the variable tests agreed with the authorised operator under the MOU. Goods selected by the variable tests for customs examination must be presented to customs in accordance with the authorised procedure.
<b>9. Post export action</b>	Submission of an electronic aggregate supplementary declaration using one of the available methods by 14 calendar days of the date of departure of the export means of transport. <i>The CPC must be 10 00 008.</i>
<b>10.VAT</b>	Documentary evidence of export is required to support a claim to VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified period then the supply must not be zero-rated. For full details on VAT time limits for exports and zero-rating see Notice 703.
<b>11. Notes</b>	The electronic supplementary declaration (IESD) must be made to CHIEF by or on behalf of the authorised operator and include CPC <i>10 00 008</i> . <b>Use of this CPC for bulking of multi consignments shipped to multi consignees is not permitted under standard NES</b>
 <b>10 00 069</b>	
<b>1.Goods Covered</b>	All goods eligible for export under the SDP/MOU procedure where: 1.1. The value is greater than £600 but less than £2000 and 1.2. Weigh less than 1000kg and 1.3. Are not dutiable or restricted.
<b>2.Notice</b>	Notices 275 and 276
<b>3. Status of goods</b>	T2
<b>4. Specific Fields in the declaration/notes on completion</b>	The SDP/MOU procedure requires the input of a high level pre-shipment declaration (IESP) to CHIEF, which must include the CPC.
<b>5. Additional documents</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	Level of representation.
<b>8. Pre-entry action</b>	Goods to be presented to customs at approved locations. The authorised operator's system holding the information on the goods to be subjected to the variable tests agreed with the authorised operator under the MOU. Goods selected by the variable tests for customs examination must be presented to customs in accordance with the authorised procedure.
<b>9. Post export action</b>	Submission of individual electronic supplementary declarations per consignment using one of the available methods by 14 calendar days of the date of departure of the export means of transport. <i>The CPC must be 10 00 009.</i>
<b>10.VAT</b>	Documentary evidence of export is required to support VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified period then the supply must not be zero-rated. For full details on VAT time limits for exports and zero-rating see Notice 703.
<b>11. Notes</b>	The supplementary declaration (IESD) must be made electronically to CHIEF by or on behalf of the authorised operator and include CPC <i>10 00 009</i> <b>Use of this CPC for bulking of multi consignments shipped to multi consignees is not permitted under standard NES</b>

## 10 00 077

<b>1.Goods Covered</b>	All goods eligible for export under the LCP/MOU procedure where: 1.1 The value is less than £600 and 1.2 Weigh less than 1000kg and 1.3 Are not dutiable or restricted
<b>2.Notice</b>	Notices 275 and 276
<b>3. Status of Goods</b>	T2
<b>4. Specific Fields in the declaration/notes on completion</b>	The LCP/MOU procedure does not require the input of a pre-shipment declaration. However, to identify the procedure for loaders and carriers, a high level pre-shipment C21 electronic message to CHIEF will be required. The CPC must be included in the C21.
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	Level of representation.
<b>8. Pre-export action</b>	Goods to be presented to customs at approved premises. The authorised operator's system holding the information on the goods to be subjected to the variable tests agreed with the authorised operator under the MOU. Goods selected by the variable tests for customs examination must be presented to customs in accordance with the authorised procedure.
<b>9. Post export action</b>	Submission of an electronic aggregate supplementary declaration using one of the available methods by 14 calendar days of the date of departure of the export means of transport. <i>The CPC must be 10 00 007.</i>
<b>10. VAT</b>	Documentary evidence of export is required to support VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified period then the supply must not be zero-rated. For full details on VAT time limits for exports and zero-rating see Notice 703.
<b>11. Notes</b>	The pre-shipment clearance request is via a C21 (IECR). The supplementary declaration (IESD) must be made electronically to CHIEF by or on behalf of the authorised operator and include CPC <i>10 00 007</i> . <b>Use of this CPC for bulking of multi consignments shipped to multi consignees is not permitted under standard NES.</b>

## 10 00 078

<b>1.Goods Covered</b>	All goods eligible for export under the LCP/MOU procedure where goods: 1.1. Are classified as non-statistical (see Notice 275) and 1.2. Are not dutiable or restricted.
<b>2.Notice</b>	Notices 275 and 276
<b>3. Status of Goods</b>	T2
<b>4. Specific Fields in the declaration/notes on completion</b>	The LCP/MOU procedure does not require the input of a pre-shipment declaration. However, to identify the procedure for loaders and carriers, a high level pre-shipment C21 electronic message to CHIEF will be required. The CPC must be included in the C21 message.
<b>5. Additional documents required</b>	Any documents required.
<b>6. Security required</b>	
<b>7. Additional information</b>	Level of representation.
<b>8. Pre-export action</b>	Goods to be presented to customs at approved premises. The authorised operator's system holding the information on the goods to be subjected to the variable tests agreed with the authorised operator under the MOU. Goods selected by the variable tests for customs examination must be presented to customs in accordance with the authorised procedure.
<b>9. Post export action</b>	Submission of an electronic aggregate supplementary declaration using one of the available methods by 14 calendar days of the date of departure of the export means of transport. <i>The CPC must be 10 00 008.</i>
<b>10. VAT</b>	

Documentary evidence of export is required to support a claim to VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified period then the supply must not be zero-rated. For full details on VAT time limits for exports and zero-rating see Notice 703.

**11. Notes**

The pre-shipment clearance request is via a C21 (IECR). The electronic supplementary declaration (IESD) must be made to CHIEF by or on behalf of the authorised operator and include CPC *10 00 008*. **Use of this CPC for bulking of multi consignments shipped to multi consignees is not permitted under standard NES**

**10 00 079**

**1.Goods Covered**

All goods eligible for export under the LCP/MOU procedure where:

- 1.1. The value is greater than £600 but less than £2000 and
- 1.2. Weigh less than 1000kg and
- 1.3. Are not dutiable or restricted.

**2.Notice**

Notice 276

**3. Status of Goods**

T2

**4. Specific Fields in the declaration/notes on completion**

The LCP/MOU procedure does not require the input of a pre-shipment declaration. However, to identify the procedure for loaders and carriers, a high level pre-shipment C21 electronic message to CHIEF will be required. The CPC must be included in the C21 message.

**5. Additional documents required**

—

**6. Security required**

—

**7. Additional information**

Level of representation.

**8. Pre-export action**

Goods to be presented to customs at approved premises. The authorised operator's system holding the information on the goods to be subjected to the variable tests agreed with the authorised operator under the MOU. Goods selected by the variable tests for customs examination must be presented to customs in accordance with the authorised procedure.

**9. Post export action**

Submission of individual electronic supplementary declarations per consignment using one of the available methods by 14 calendar days of the date of departure of the export means of transport. *The CPC must be 10 00 009.*

**10. VAT**

Documentary evidence of export is required to support VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified period then the supply must not be zero-rated. For full details on VAT time limits for exports and zero-rating see Notice 703.

**11. Notes**

The pre-shipment clearance request is via a C21 (IECR). The supplementary declaration (IESD) must be made electronically to CHIEF by or on behalf of the authorised operator and include CPC number *10 00 009*. **Use of this CPC for bulking of multi consignments shipped to multi consignees is not permitted under standard NES**

**10 00 096**

**1.Goods Covered**

Private goods permanently exported from the UK which are of UK / EC origin and those on which all import charges have been paid (excluding CAP goods) which are not subject of any other CPC listed in App E3 and are of a non-commercial nature.

**2.Notice**

275, 276

**3.Status of Goods**

Free Circulation – Non-Commercial only.

**4. Specific Fields in the declaration/notes on completion**

**Box 1 –**

1<sup>st</sup> sub division: CO, EX or EU as appropriate  
2<sup>nd</sup> sub division: enter code D.

**Box 2 –**

GBPR must be entered **and** the Full name and address of PR individual for all declarations made to this CPC.

**5. Additional**

Any additional Documents required. See Notices 275 and 276



documents required	
6. Security required	Nil.
7. Additional information	<b>This CPC is for personal effects only. Any goods subject to licensing or customs controls should be entered to the appropriate CPC.</b>
8. Pre-export action	Goods still require to be pre-lodged to CHIEF and arrived in accordance with Statutory Instrument 2003 No 467.
9. Post Clearance Action	Nil
10. VAT	This CPC is restricted to private exportations where there is no commercial interest. i.e. Personal Effects. Export entries to this CPC cannot be used as <b>official</b> evidence for VAT zero rating as they are deemed non-commercial.
	<b>This CPC should not be used for Commercial Exports. Any exports of a commercial nature should be entered to the appropriate CPC listed in Volume 3 of the Tariff.</b>
11. Notes	Personal effects exported under Customs Procedures with Economic Impact (CPEI) should be entered to the appropriate CPC for that relief.

### 10 00 097

1. Goods Covered	Goods (other than those of no statistical interest) where: 1.1. The value is less than £600 and 1.2. Weigh less than 1,000 Kgs and 1.3. Are not dutiable or restricted.
2. Notice	275
3. Status of Goods	T2
4. Specific Fields in the declaration/notes on completion	Box 1 - 1 <sup>st</sup> sub division: CO, EX or EU as appropriate 2 <sup>nd</sup> sub division: enter code D.
5. Additional documents required	Any additional Documents required. See Notice 276
6. Security required	—
7. Additional information	—
8. Pre-export action	Goods to be presented to Customs at the office of export or other designated inland place.
9. Post Clearance Action	No Supplementary Declaration is required for low value exports using normal procedures.
10. VAT	Documentary evidence of export is required to support a claim to VAT zero rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified time limit then the supply must not be zero-rated. For Full details on VAT time limits for exports and zero rating see Notice 703
11. Notes	<b>This CPC must not be used for Bulk declarations under standard NES. The consignment must be to one final customer (as declared in box 8 of the declaration) and the total value of the single consignment must not exceed £600 in total.</b> <b>Use of this CPC for bulking of multi consignments shipped to multi consignees is not permitted under standard NES. Authorised MOU operators should use CPC 10 00 007 to make Supplementary declarations.</b>

### 10 00 098

1. Goods Covered	1.4. Goods classified as non-statistical (See notice 275/276) 1.5. All exports to the Channel Islands
2. Notice	275, 276
3. Status of Goods	T2 (or T1 where appropriate for certain goods to the Channel Islands)
4. Specific Fields in the declaration/notes on completion	Box 1 – 1 <sup>st</sup> sub division: CO, EX or EU as appropriate 2 <sup>nd</sup> sub division: enter code D.

<b>5. Additional documents required</b>	Any additional Documents required. See Notices 275 and 276
<b>6. Security required</b>	Any security required for controlled goods. See Notice 276
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	Goods to be presented to Customs at the office of export or other designated inland place.
<b>9. Post Clearance Action</b>	No Supplementary Declaration is required for non-stat exports using normal procedures.
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified time limit then the supply must not be zero-rated. For Full details on VAT time limits for exports and zero rating see Notice 703
<b>11. Notes</b>	This CPC is only for the pre-shipment declarations of non-stat consignments exported under normal procedures. <b>Authorised MOU operators should use CPC 10 00 008 to make declarations for Non-Statistical goods.</b>  For Non-Statistical goods shipped to the Channel Islands the goods may be covered by one single non-statistical declaration per vessel or aircraft.

## 10 00 E51

<b>1. Goods Covered</b>	Annex 1 CAP Goods (see notice 800 for list of Basic Products) exported under Frontier or Local Clearance Procedures for which a refund is being claimed, subject to an export licence or advanced fixing certificate.
<b>2. Notice</b>	800
<b>3. Status of goods</b>	Form T1 is required when goods are being exported to or via an EFTA country (for T5 requirements, see 7 'additional information', below). A T1 may also be needed if goods are shipped on a non-regular vessel (see regulation 2454/93 article 313) which calls at another Community port.
<b>4. Specific Fields in the declaration/notes on completion</b>	<p>Box 2: 'Consignor/Exporter' must be entered.</p> <p>Box 18: 'Identity of means of transport at departure' must be entered.</p> <p>Box 21: 'Nationality of active means of transport crossing the border' must be entered.</p> <p>Box 34a: 'Country of origin code' the code for the original country of origin of the goods must be entered.</p> <p>Box 37: Customs Procedure Code 10 00 E51 must be entered.</p> <p>Box 47e: 'Enter MOP = L</p>
<b>5. Additional documents required</b>	<ul style="list-style-type: none"> <li>• CAP licence if appropriate (may be paper version especially if issued by Paying Agencies in other Member States).</li> <li>• Licence for food aid consignments.</li> <li>• National/Community Transit documentation as required. (See Appendix C11 for new SAD H document codes to be entered to CHIEF).</li> </ul>
<b>6. Security required</b>	The Rural Payments Agency (RPA) will notify you when licence securities are required and these should be lodged with them before completion of the declaration. Likewise for securities for export charges if implemented.
<b>7. Additional information</b>	<p>All the information required to calculate the amount of refund to be claimed, must be entered on the NES declaration at the time it is submitted to Customs. This will include quantity, full CN/ERN code, recipe code (where appropriate), etc. (See Part 4.3.A CAP Export Refund Claims). There are specific arrangements for goods for food aid consignments. You may have to provide additional information and/or security and/or documentation to the RPA. A T5 is required when you export goods via another Member State (including goods loaded on a regular vessel which calls at another Community port).</p> <p>Please enter the CXR identifier code, as appropriate in the statement AI field. A list of</p>

	these codes is given in Volume 3, Appendix C9.
<b>8. VAT</b>	-
<b>9. Pre entry action</b>	Full NES declaration to be made at time of export. SDP format cannot be used for goods falling within this CPC. Licence to be submitted where required. Ensure location is suitable for CAP export. Contact Customs if in doubt.
<b>10. Post Clearance Action</b>	None
<b>11. Notes</b>	<p>This CPC is to be used ONLY where a more specific code for a particular CAP procedure or regime is not appropriate. However, if agricultural goods do not fulfil the criteria for this CPC or any other more specific CAP CPC, the general export CPC, 10 00 001, should be used instead.</p> <p>Under SAD Harmonisation new additional information codes, document codes and status codes have been introduced which must be input to CHIEF. Form T1 enter N821, form T5 enter N823, Export Licence enter X001. Refer to Volume 3 Appendix C10, C11 and C12.</p>
<b>10 00 E52</b>	
<b>1. Goods Covered</b>	<p>Annex 1 CAP Goods (see notice 800 for list of Basic Products) exported under Frontier or Local Clearance Procedures for which a refund is being claimed not requiring an export licence or advanced fixing certificate i.e.:</p> <ul style="list-style-type: none"> <li>• Deliveries to member states armed forces stationed in non-member countries</li> <li>• Exports to the Island of Heligoland</li> </ul>
<b>2. Notice</b>	800
<b>3. Status of goods</b>	Form T1 is required when goods are being exported to or via an EFTA country (for T5 requirements, see 7 'additional information', below). A T1 may also be needed if goods are shipped on a non-regular vessel (see regulation 2454/93 article 313) that calls at another Community port.
<b>4. Specific Fields in the declaration/notes on completion</b>	<p>Box 2: 'Consignor/Exporter' must be entered.</p> <p>Box 18: 'Identity of means of transport at departure' must be entered.</p> <p>Box 21: 'Nationality of active means of transport crossing the border' must be entered.</p> <p>Box 34a: 'Country of origin code' the code for the original country of origin of the goods must be entered.</p> <p>Box 37: Customs Procedure Code 10 00 E52 must be entered.</p> <p>Box 47e: 'Enter MOP = L</p>
<b>5. Additional documents required</b>	National/Community Transit documentation as required. (See Appendix C11 for new SAD H document codes to be entered to CHIEF)
<b>6. Security required</b>	The Rural Payments Agency (RPA) will notify you when export charge securities are required and these should be lodged with them before completion of the declaration.
<b>7. Additional information</b>	<p>All the information required to calculate the amount of refund to be claimed, must be entered on the NES declaration at the time it is submitted to Customs. This will include quantity, full CN/ERN code, recipe code (where appropriate), etc (see Part 4.3.A CAP Export Refund Claims). You may have to provide additional information and/or security and/or documentation to the RPA. A T5 is required when you:</p> <ul style="list-style-type: none"> <li>- Export goods via another Member State (including goods loaded on a regular vessel which calls at another Community port) or;</li> <li>- Supply goods to an entitled destination within the EC;</li> </ul> <p>Please enter the CXR identifier code, as appropriate in the statement AI field. A list of these codes is given in Volume 3, Appendix C9.</p>

<b>8. VAT</b>	—
<b>9. Pre entry action</b>	Full NES declaration to be made at time of export. SDP format cannot be used for goods falling within this CPC. Ensure location is suitable for CAP export. Contact Customs if in doubt.
<b>10. Post Clearance Action</b>	None
<b>11. Notes</b>	<p>This CPC is to be used ONLY where a more specific code for a particular CAP procedure or regime is not appropriate. However, if agricultural goods do not fulfil the criteria for this CPC or any other more specific CAP CPC, the general export CPC, 10 00 001, should be used instead.</p> <p>Under SAD Harmonisation new additional information codes, document codes and status codes have been introduced which must be input to CHIEF. Form T1 enter N821, form T5 enter N823 Refer to Volume 3 Appendix C9, C10 and C11.</p>
 <b>10 00 E53</b>	
<b>1. Goods Covered</b>	Annex 1 CAP Goods (see notice 800 for list of Basic Products) exported under Frontier or Local Clearance Procedures for which a refund is being claimed, exported in small quantities not requiring an export licence i.e. below the quantities listed in regulation 1291/00 annex III but above the quantities in article 2 of 2090/02.
<b>2. Notice</b>	800
<b>3. Status of goods</b>	Form T1 is required when goods are being exported to or via an EFTA country (for T5 requirements, see 7 'additional information', below). A T1 may also be needed if goods are shipped on a non-regular vessel (see regulation 2454/93 article 313) that calls at another Community port.
<b>4. Specific Fields in the declaration/notes on completion</b>	<p>Box 2: 'Consignor/Exporter' must be entered.</p> <p>Box 18: 'Identity of means of transport at departure' must be entered.</p> <p>Box 21: 'Nationality of active means of transport crossing the border' must be entered.</p> <p>Box 34a: 'Country of origin code' the code for the original country of origin of the goods must be entered.</p> <p>Box 37: Customs Procedure Code 10 00 E53 must be entered.</p> <p>Box 47e: 'Enter MOP = L</p>
<b>5. Additional documents required</b>	National/Community Transit documentation as required. (See Appendix C11 for new SAD H document codes to be entered to CHIEF)
<b>6. Security required</b>	The Rural Payments Agency (RPA), will notify you when securities for export charges are required and these should be lodged with them before completion of the declaration.
<b>7. Additional information</b>	<p>All the information required to calculate the amount of refund to be claimed, must be entered on the NES declaration at the time it is submitted to Customs. This will include quantity, full CN/ERN code, recipe code (where appropriate), etc (see Part 4.3.A CAP Export Refund Claims). You may have to provide additional information and/or security and/or documentation to the RPA. A T5 is required when you export goods via another Member State (including goods loaded on a regular vessel that calls at another Community port).</p> <p>Please enter the CXR identifier code, as appropriate in the statement AI field. A list of these codes is given in Volume 3, Appendix C9.</p>
<b>8. VAT</b>	—
<b>9. Pre entry action</b>	Full NES declaration to be made at time of export. SDP format cannot be used for goods falling within this CPC. Ensure location is suitable for CAP export. Contact

<b>10. Post Clearance Action</b>	Customs if in doubt. None
<b>11. Notes</b>	<p>This CPC is to be used ONLY where a more specific code for a particular CAP procedure or regime is not appropriate. However, if agricultural goods do not fulfil the criteria for this CPC or any other more specific CAP CPC, the general export CPC, 10 00 001, should be used instead.</p> <p>Under SAD Harmonisation new additional information codes, document codes and status codes have been introduced which must be input to CHIEF. Form T1 enter N821, form T5 enter N823. Refer to Volume 3 Appendix C9, C10 and C11.</p>
 <b>10 00 E61</b>	
<b>1. Goods Covered</b>	Non Annex 1 CAP Goods (see notice 800) exported under Frontier or Local Clearance Procedures for which a refund is being claimed subject to a refund certificate.
<b>2. Notice</b>	800
<b>3. Status of goods</b>	Form T1 is required when goods are being exported to or via an EFTA country (for T5 requirements, see 7 'additional information', below). A T1 may also be needed if goods are shipped on a non-regular vessel (see regulation 2454/93 article 313) that calls at another Community port.
<b>4. Specific Fields in the declaration/notes on completion</b>	<p>Box 2: 'Consignor/Exporter' must be entered.</p> <p>Box 18: 'Identity of means of transport at departure' must be entered.</p> <p>Box 21: 'Nationality of active means of transport crossing the border' must be entered.</p> <p>Box 34a: 'Country of origin code' the code for the original country of origin of the goods must be entered.</p> <p>Box 37: Customs Procedure Code 10 00 E61 must be entered.</p> <p>Box 47e: 'Enter MOP = L</p>
<b>5. Additional documents required</b>	<ul style="list-style-type: none"> <li>• Licence for food aid consignments.</li> <li>• National/Community Transit documentation as required. (See Appendix C11 for new SAD H document codes to be entered to CHIEF)</li> </ul>
<b>6. Security required</b>	The Rural Payments Agency (RPA) will notify you when refund certificate securities are required and these should be lodged with them before completion of the declaration. Likewise for securities for export charges if implemented.
<b>7. Additional information</b>	<p>All the information required to calculate the amount of refund to be claimed, must be entered on the NES declaration at the time it is submitted to Customs. This will include quantity, full CN/ERN code, recipe code (where appropriate), etc (see Part 4.3.A CAP Export Refund Claims). You may have to provide additional information and/or security and/or documentation to the RPA. A T5 is required when you export goods via another Member State (including goods loaded on a regular vessel that calls at another Community port).</p> <p>Please enter the CXR identifier code, as appropriate in the statement AI field. A list of these codes is given in Volume 3, Appendix C9.</p>
<b>8. VAT</b>	—
<b>9. Pre entry action</b>	Full NES declaration to be made at time of export. SDP format cannot be used for goods falling within this CPC. Ensure location is suitable for CAP export. Contact Customs if in doubt.
<b>10. Post Clearance Action</b>	None
<b>11. Notes</b>	This CPC is to be used ONLY where a more specific code for a particular CAP procedure or regime is not appropriate. However, if agricultural goods do not fulfil the criteria for this

CPC or any other more specific CAP CPC, the general export CPC, 10 00 001, should be used instead. This CPC is not to be used for whisky exported under the WERS scheme.

Under SAD Harmonisation new additional information codes, document codes and status codes have been introduced which must be input to CHIEF. Refund Certificate enter C649, form T1 enter N821, form T5 enter N823. Refer to Tariff Volume 3 Appendix C9, C10 and C11.

## 10 00 E62

### 1. Goods Covered

Non Annex 1 CAP Goods (see notice 800) exported under Frontier or Local Clearance Procedures for which a refund is being claimed not requiring a refund certificate i.e.:

- Deliveries to member states armed forces stationed in non-member countries
- Exports to the Island of Heligoland
- Most exports of food aid (but contact RPA for advice).

### 2. Notice

800

### 3. Status of goods

Form T1 is required when goods are being exported to or via an EFTA country (for T5 requirements, see 7 'additional information', below). A T1 may also be needed if goods are shipped on a non-regular vessel (see regulation 2454/93 article 313) that calls at another Community port.

### 4. Specific Fields in the declaration/notes on completion

Box 2: 'Consignor/Exporter' must be entered.

Box 18: 'Identity of means of transport at departure' must be entered.

Box 21: 'Nationality of active means of transport crossing the border' must be entered.

Box 34a: 'Country of origin code' the code for the original country of origin of the goods must be entered.

Box 37: Customs Procedure Code 10 00 E62 must be entered.

Box 47e: 'Enter MOP = L

### 5. Additional documents required

- Licence for food aid consignments.
- National/Community Transit documentation as required. (See Appendix C11 for new SAD H document codes to be entered to CHIEF)

### 6. Security required

The Rural Payments Agency (RPA) will notify you when export charge securities are required and these should be lodged with them before completion of the declaration.

### 7. Additional information

All the information required to calculate the amount of refund to be claimed, must be entered on the NES declaration at the time it is submitted to Customs. This will include quantity, full CN/ERN code, recipe code (where appropriate), etc (see Part 4.3.A CAP Export Refund Claims). You may have to provide additional information and/or security and/or documentation to the RPA. A T5 is required when you:

- export goods via another Member State (including goods loaded on a regular vessel that calls at another Community port).
- supply goods to an entitled destination within the EC

Please enter the CXR identifier code, as appropriate in the statement AI field. A list of these codes is given in Volume 3, Appendix C9.

### 8. VAT

—

### 9. Pre entry action

Full NES declaration to be made at time of export. SDP format cannot be used for goods falling within this CPC. Ensure location is suitable for CAP export. Contact Customs if in doubt.

### 10. Post Clearance Action

None

### 11. Notes

This CPC is to be used ONLY where a more specific code for a particular CAP

procedure or regime is not appropriate. However, if non Annex 1 CAP goods do not fulfil the criteria for this CPC or any other more specific CAP CPC, the general export CPC, 10 00 001, should be used instead. This CPC is not to be used for whisky exported under the WERS scheme.

Under SAD Harmonisation new additional information codes, document codes and status codes have been introduced which must be input to CHIEF. Form T1 enter N821, form T5 enter N823. Refer to Tariff Volume 3 Appendix C9, C10 and C11.

## 10 00 E63

### 1. Goods Covered

Non Annex 1 CAP Goods (see notice 800) exported under Frontier or Local Clearance Procedures for which a refund is being claimed exported without a refund certificate as part of the small exporters reserve (see regulation 1043/2005 and RPA leaflet ET17 section B).

### 2. Notice

800

### 3. Status of goods

Form T1 is required when goods are being exported to or via an EFTA country (for T5 requirements, see 7 'additional information', below). A T1 may also be needed if goods are shipped on a non-regular vessel (see regulation 2454/93 article 313) that calls at another Community port.

### 4. Specific Fields in the declaration/notes on completion

Box 2: 'Consignor/Exporter' must be entered.

Box 18: 'Identity of means of transport at departure' must be entered.

Box 21: 'Nationality of active means of transport crossing the border' must be entered.

Box 34a: 'Country of origin code' the code for the original country of origin of the goods must be entered.

Box 37: Customs Procedure Code 10 00 E63 must be entered.

Box 47e: 'Enter MOP = L

### 5. Additional documents required

- Licence for food aid consignments.
- National/Community Transit documentation as required. (See Appendix C11 for new SAD H document codes to be entered to CHIEF)

### 6. Security required

The Rural Payments Agency (RPA) will notify you when securities for export charges are required and these should be lodged with them before completion of the declaration.

### 7. Additional information

All the information required to calculate the amount of refund to be claimed, must be entered on the NES declaration at the time it is submitted to Customs. This will include quantity, full CN/ERN code, recipe code (where appropriate), etc (see Part 4.3.A CAP Export Refund Claims). You may have to provide additional information and/or security and/or documentation to the RPA. A T5 is required when you:

- export goods via another Member State (including goods loaded on a regular vessel that calls at another Community port).
- supply goods to an entitled destination within the EC.

Please enter the CXR identifier code, as appropriate in the statement AI field. A list of these codes is given in Volume 3, Appendix C9.

### 8. VAT

—

### 9. Pre entry action

Full NES declaration to be made at time of export. SDP format cannot be used for goods falling within this CPC. Licence to be submitted where required. Ensure location is suitable for CAP export. Contact Customs if in doubt.

### 10. Post Clearance Action

None

### 11. Notes

This CPC is to be used ONLY where a more specific code for a particular CAP procedure or regime is not appropriate. However, if agricultural goods do not fulfil the criteria for this CPC or any other more specific CAP CPC, the general export CPC, 10 00 001, should

be used instead. This CPC is not to be used for whisky exported under the WERS scheme.

Under SAD Harmonisation new additional information codes, document codes and status codes have been introduced which must be input to CHIEF. Form T1 enter N821, form T5 enter N823. Refer to Tariff Volume 3 Appendix C9, C10 and C11.

## **10 00 E71**

### **1. Goods Covered**

Annex 1 and Non Annex 1 CAP Goods (see notice 800) exported in small quantities under Frontier or Local Clearance Procedures that can be disregarded for the calculation of minimum rates of checks (see article 2 of regulation 2090/2002) for which a refund is being claimed.

### **2. Notice**

800

### **3. Status of goods**

Form T1 is required when goods are being exported to or via an EFTA country (for T5 requirements, see 7 'additional information', below). A T1 may also be needed if goods are shipped on a non-regular vessel (see regulation 2454/93 article 313) that calls at another Community port.

### **4. Specific Fields in the declaration/notes on completion**

Box 2: 'Consignor/Exporter' must be entered.

Box 18: 'Identity of means of transport at departure' must be entered.

Box 21: 'Nationality of active means of transport crossing the border' must be entered.

Box 34a: 'Country of origin code' the code for the original country of origin of the goods must be entered.

Box 37: Customs Procedure Code 10 00 E71 must be entered.

Box 47e: 'Enter MOP = L

### **5. Additional documents required**

- CAP licence if appropriate (may be paper version especially if issued by Paying Agencies in other Member States).
- National/Community Transit documentation as required. (See Appendix C11 for new SAD H document codes to be entered to CHIEF)

### **6. Security required**

The Rural Payments Agency (RPA) will notify you when licence securities are required and these should be lodged with them before completion of the declaration. Likewise for securities for export charges if implemented.

### **7. Additional information**

All the information required to calculate the amount of refund to be claimed, must be entered on the NES declaration at the time it is submitted to Customs. This will include quantity, full CN/ERN code, recipe code (where appropriate), etc (see Part 4.3.A CAP Export Refund Claims). There are specific arrangements for goods from intervention. You may have to provide additional information and/or security and/or documentation to the RPA. A T5 is required when you:

- export goods via another Member State (including goods loaded on a regular vessel that calls at another Community port).
- supply goods to an entitled destination within the EC.

Please enter the CXR identifier code, as appropriate in the statement AI field. A list of these codes is given in Volume 3, Appendix C9.

### **8. VAT**

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### **9. Pre entry action**

Full NES declaration to be made at time of export. SDP format cannot be used for goods falling within this CPC. Licence to be submitted where required. Ensure location is suitable for CAP export. Contact Customs if in doubt.

### **10. Post Clearance Action**

None

### **11. Notes**

This CPC is to be used ONLY where a more specific code for a particular CAP procedure or regime is not appropriate. However, if agricultural goods do not fulfil the criteria for this CPC or any other more specific CAP CPC, the general export CPC, 10 00 001, should be used instead. This CPC is not to be used for whisky exported under the WERS



scheme.

Under SAD Harmonisation new additional information codes, document codes and status codes have been introduced which must be input to CHIEF. Form T1 enter N821, form T5 enter N823. Refer to Tariff Volume 3 Appendix C9, C10 and C11.

## CPC 10 00 F62

### 1. Goods Covered

CAP refund goods victualled to:

1. Seagoing vessels and aircraft for consumption onboard serving international routes (including intra-EC);
2. International Organisations established in the EU and listed by the RPA;
3. Naval and auxiliary vessels, on the high seas, flying the flag of a Member State;
4. Armed forces stationed in a Member State but not coming under its flag (including American PX stores); and
5. Qualifying oil rigs.

Such supplies can be made under either **(A)** the normal procedure (Full) or, if authorised, **(B)** the simplified procedure using a supplementary declaration (SDE).

### 2. Notice

800. See also the relevant RPA Notice to Traders.

### 3. Status of goods

—

### 4. Specific Fields in the declaration/notes on completion

- A.**
- Box 2:** The Consignor/Exporter must be entered.
  - Box 18:** The identity of the means of transport at departure must be entered.
  - Box 21:** The identity and nationality of active means of transport crossing the border must be entered.
  - Box 34(a):** Country of origin code, the code for the original country of origin of the goods must be entered.
  - Box 44:** See Additional Information below.
  - Box 47(e):** Method of payment 'L' must be entered.

**B.** Because of the aggregated nature of this procedure a supplementary declaration message is used. Consequently, many fields can only be completed with nominal data, as shown below.

One declaration is to be submitted for each calendar month, unless the victualling operations include (i) both T5 and non-T5 movements and/or (ii) more than one 'Q' destination code. For (i) two declarations (T5 and non-T5) must be submitted and for (ii) one for each 'Q' code must be submitted. Each item on the declaration must show aggregated totals for the month. The acceptance date must be the last day of the month in question e.g. 30/06/2007 for the month of June.

**Box 6:** The number of lines completed on the schedule must be entered.

**Box 8:** For various consignees AI code '00200' must be entered in each of the Name, Street, City and Postcode fields. For the country enter the appropriate 'Q' destination code (see Appendix C9).

**Box 17(a):** The appropriate 'Q' destination code must be entered Enter (see Appendix C9).

**Box 25:** The code relating to where the first supplies were made, e.g. '1' if supplied to a ship or '4' if supplied to an aircraft.

**Box 34(a):** Country of origin code, the code for the original country of origin of the goods must be entered.

**Box 44:** The claim type must be '16'. See also Additional Information below.

**Box 47e:** Method of payment 'L' must be entered.

### 5. Additional documents required

Possible T5 or NATO Form 302 and any others that maybe required by the RPA. See Appendix C11.

<b>6. Security required</b>	As required by the RPA.
<b>7. Additional information</b>	<p>Please enter the appropriate document codes and AI statements relevant to this CAP declaration including the CXR identifier code. Refer to section 4A.3 and Appendices C5 &amp; C9 – C12.</p> <p>All the information required to calculate the amount of refund to be claimed, must be entered on the NES declaration at the time it is submitted to Customs. This will include quantity, full CN/ERN code, recipe code (where appropriate) etc.</p> <p>You may have to provide additional information and/or documentation to the RPA.</p> <p>A T5 is required when you export goods via another Member State (including goods loaded on a regular vessel which calls at another Community port).</p>
<b>8. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specific time limit then the supply must not be zero-rated. For full details on VAT time limits for exports and zero-rating see Notice 703.
<b>9. Pre entry action</b>	<p>Ensure location is suitable for CAP export. Contact Customs if in doubt.</p> <p><b>B only.</b> As required by the RPA and the terms of your approval.</p>
<b>10. Post Clearance Action</b>	—
<b>11. Notes</b>	<p>This CPC should not be used for declarations of CAP goods being entered into or removed from a victualling warehouse. Such declarations are proper to CPCs 10 00 F63 and 10 00 F64.</p> <p>Goods destined for International Organisations and UK forces outside the EU should use the standard CAP export procedures and CPCs.</p> <p><b>B only.</b> Only already approved traders can use this facility therefore you must apply for approval before supplying any goods under the simplified procedure. The supplementary declarations submitted under this procedure:</p> <ul style="list-style-type: none"> <li>• must be made to CHIEF electronically, and</li> <li>• are for CAP refund purposes only and are not a formal Customs declaration.</li> </ul>
 <b>CPC 10 00 F63</b>	
<b>1. Goods Covered</b>	<p>CAP refund goods being entered under LCP into an approved victualling warehouse with a view to victualling:</p> <ol style="list-style-type: none"> <li>1. Seagoing vessels and aircraft for consumption onboard serving international routes (including intra-EC;</li> <li>2. Qualifying oil rigs.</li> </ol>
<b>2. Notice</b>	800. See also the relevant RPA Notice to Traders.
<b>3. Status of goods</b>	—
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 2:</b> The Consignor/Exporter must be entered.</p> <p><b>Box 17(a):</b> Enter the Member State where the warehouse is located.</p> <p><b>Box 34(a):</b> Country of origin code, the code for the original country of origin must be entered.</p> <p><b>Box 44:</b> In the AI statement field enter either CXR 06 or 09 as appropriate. See also Additional Information below.</p> <p><b>Box 47(e):</b> Method of payment 'L' must be entered.</p>
<b>5. Additional documents required</b>	Possible T5 and any others that maybe required by the RPA. See Appendix C11.
<b>6. Security required</b>	As required by the RPA.
<b>7. Additional information</b>	Please enter the appropriate document codes and AI statements relevant to this CAP

<b>information</b>	<p>declaration including the CXR identifier code. Refer to section 4A.3 and Appendices C5 &amp; C9 – C12.</p> <p>All the information required to calculate the amount of refund to be claimed must be entered on the NES declaration at the time it is submitted to Customs. This will include quantity, full CN/ERN code, recipe code (where appropriate) etc.</p> <p>You may have to provide additional information and/or documentation to the RPA.</p> <p>A T5 is required when you place goods in a victualling warehouse in another Member State (including goods loaded on a regular vessel which calls at another Community port).</p>
<b>8. VAT</b>	<p>Documentary evidence of export is required to support a claim to VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specific time limit then the supply must not be zero-rated. For full details on VAT time limits for exports and zero-rating see Notice 703.</p>
<b>9. Pre entry action</b>	<p>As required by the RPA and the terms of your approval.</p>
<b>10. Post Clearance Action</b>	<p>—</p>
<b>11. Notes</b>	<p>If using this CPC then removals from the victualling warehouse must be made using 10 00 F64.</p> <p>This CPC cannot be used for victualling under the simplified procedures.</p> <p>Victualling warehouses must be approved before they can accept goods.</p> <p>Evidence must be provided to show that the goods have been placed into a victualling warehouse within 30 days of acceptance of the declaration.</p>
<b>CPC 10 00 F64</b>	
<b>1.Goods Covered</b>	<p>CAP goods, on which a refund has already been claimed, being removed from an approved victualling warehouse for the victualling of:</p> <ol style="list-style-type: none"> <li>1. Seagoing vessels and aircraft for consumption onboard serving international routes (including intra-EC;</li> <li>2. Qualifying oil rigs.</li> </ol>
<b>2.Notice</b>	<p>800. See also the relevant RPA Notice to Traders.</p>
<b>3. Status of goods</b>	<p>—</p>
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 2:</b> The Consignor/Exporter must be entered.</p> <p><b>Box 34(a):</b> Country of origin code, the code for the original country of origin must be entered.</p>
<b>5. Additional documents required</b>	<p>Possible T5 and any others that maybe required by the RPA. See Appendix C11.</p>
<b>6. Security required</b>	<p>—</p>
<b>7. Additional information</b>	<p>A T5 is required when you load goods in another Member State (including goods loaded on a regular vessel which calls at another Community port).</p>
<b>8. VAT</b>	<p>Documentary evidence of export is required to support a claim to VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specific time limit then the supply must not be zero-rated. For full details on VAT time limits for exports and zero-rating see Notice 703.</p>
<b>9. Pre entry action</b>	<p>—</p>
<b>10. Post Clearance</b>	<p>—</p>

**Action****11. Notes**

This CPC should only be used if the goods were entered into an approved victualling warehouse using 10 00 F63.

**10 07 001****1. Goods Covered**

UK produced whisk(e)y consigned to a non-EU country via another Member State.  
197

**2. Notice****3. Status of the goods.**

Box 1 enter code EX followed by A or D as appropriate.

**4. Specific Fields in the declaration/notes on completion**

Box 31 – warehouse stock record reference numbers should be entered.

Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure.

**5. Additional documents required**

For goods moving in excise duty suspension the following documents are required:

For indirect exports: An AAD (from the approved warehouse to the place of exit from the EU)

Control Copy T5 required.

**6. Security required**

For both direct and indirect exports, financial security is mandatory of both the AAD and W8.

**7. Additional information**

—

**8. Pre-export Action**

AAD and SAD (C88) to be cross referenced.

**9. Post export action**

Both the W8 and AAD must be discharged at the place of exit from the EU. Copy 3 (ENDORSED) must be returned to the warehouse of dispatch to discharge the movement.

**10. VAT**

Documentary evidence of export is required to support a claim to VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments.

If evidence of export is not obtained within the specified period then the supply must not be zero rated. For full details on VAT time limits for exports and zero-rating see Notice 703.

**11. Notes**

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**10 07 002****1. Goods Covered**

Any excise goods (other than UK produced) removed from an excise warehouse for export to non-EU countries and/or special territories of the Community.  
197

**2. Notice****3. Status of the goods.**

Box 1 enter code EX followed by A or D as appropriate.

**4. Specific Fields in the declaration/notes on completion**

Box 31 –warehouse stock record reference numbers should be entered.

Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure.

**5. Additional documents required**

Box 49 enter:

Y followed by identification number (approval number) of warehouse. The country code should be shown as GB

For goods moving in excise duty suspension the following documents are required:

For direct exports: Form W8 (from the approved warehouse to the port of exportation in the UK)

For indirect exports: An AAD (from the approved warehouse to the place of exit from the EU)

**6. Security required**

For both direct and indirect exports, financial security is mandatory of both the AAD and W8.

**7. Additional**

—

**information**

**8. Pre-export Action**

—

**9. Post export action**

Both the W8 and AAD must be discharged at the place of exit from the EU. Copy 3 (ENDORSED) must be returned to the warehouse of dispatch to discharge the movement.

**10. VAT**

Documentary evidence of export is required to support a claim to VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments.

If evidence of export is not obtained within the specified period then the supply must not be zero rated. For full details on VAT time limits for exports and zero-rating see Notice 703.

**11. Notes**

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**10 07 006**

**1.Goods Covered**

Exportation of Denatured Alcohol and UK-produced beer, wine, made-wine, cider and perry, ex licenced or registered premises.

**2.Notice**

162,163,226 & 473

**3. Status of the goods.**

Box 1 enter code EX followed by A or D as appropriate.

**4. Specific Fields in the declaration/notes on completion**

Box 31 –warehouse stock record reference numbers should be entered.

Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure.

**5. Additional documents required**

—

**6. Security required**

—

**7. Additional information**

—

**8. Pre-export Action**

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**9. Post export action**

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**10. VAT**

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**11. Notes**

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**10 07 014**

**1.Goods Covered**

Any excise goods (UK and Community produced) removed from an excise warehouse for export to non-EU countries and/or special territories of the Community.

**2.Notice**

179 & 197

**3. Status of the goods.**

Box 1 enter code EX followed by A or D as appropriate.

**4. Specific Fields in the declaration/notes on completion**

Box 31 –warehouse stock record reference numbers should be entered.

Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure.

Box 49 enter:

Y followed by identification number (approval number) of warehouse. The country code should be shown as GB

For goods moving in excise duty suspension the following documents are required:

**5. Additional documents required**

For direct exports: Form W8 (from the approved warehouse to the port of exportation in the UK)

For indirect exports: An AAD (from the approved warehouse to the place of exit from the EU)

**6. Security required**

For both direct and indirect exports, financial security is mandatory of both the AAD and W8.

**7. Additional information**

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<b>8. Pre-export Action</b>	—
<b>9. Post export action</b>	Both the W8 and AAD must be discharged at the place of exit from the EU. Copy 3 (ENDORSED) must be returned to the warehouse of dispatch to discharge the movement.
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified period then the supply must not be zero rated. For full details on VAT time limits for exports and zero-rating see Notice 703.
<b>11. Notes</b>	—

## 10 07 015

<b>1. Goods Covered</b>	Tobacco products (in free circulation) exported from Registered Tobacco Premises without payment of tobacco products duty for export to non-EU countries and/or special territories of the Community.
<b>2. Notice</b>	476
<b>3. Status of the goods.</b>	Box 1 enter code EX followed by A or D as appropriate.
<b>4. Specific Fields in the declaration/notes on completion</b>	Box 31 –warehouse stock record reference numbers should be entered.  Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure.  Box 49 enter: Y followed by identification number (approval number) of warehouse. The country code should be shown as GB
<b>5. Additional documents required</b>	For goods moving in excise duty suspension the following documents are required:  For direct exports: Form W8 (from the approved warehouse to the port of exportation in the UK)  For indirect exports: An AAD (from the approved warehouse to the place of exit from the EU)
<b>6. Security required</b>	For both direct and indirect exports, financial security is mandatory of both the AAD and W8.
<b>7. Additional information</b>	—
<b>8. Pre-export Action</b>	
<b>9. Post export action</b>	Both the W8 and AAD must be discharged at the place of exit from the EU. Copy 3 (ENDORSED) must be returned to the warehouse of dispatch to discharge the movement.
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments. If evidence of export is not obtained within the specified period then the supply must not be zero rated. For full details on VAT time limits for exports and zero-rating see Notice 703.
<b>11. Notes</b>	—

## 10 07 E61

<b>1. Goods Covered</b>	Non Annex 1 Excise goods, national and community, removed from excise warehouse, for export outside the Community or to eligible entitled destinations within the Community, using the <b>NES Frontier procedure or LCP (Local Clearance Procedure)</b> where it is intended to claim CAP export refund and/or a CAP mandatory licence is required. This CPC will mainly be used for exports of sweet liqueurs containing sugar or cream, or certain other alcoholic drinks. However, other products may come within the remit of this CPC from time to time if they become eligible for refund. Similarly,
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	<p>products may become ineligible if refund is withdrawn on the basic ingredients. A full list of eligible products is available from the Rural Payments Agency (RPA), who will notify exporters of any changes.</p> <p>All other requirements for Non Annex 1 CAP goods exported using the frontier procedure or LCP can be found listed under CPC codes 10 00 E61 to 10 00 E71. They are also applicable here.</p>
<b>2. Notice</b>	197, 275, 276, and 800.
<b>3. Status Of Goods</b>	<p>Where goods are being exported indirectly to or via an EFTA Country entry to the Common Transit (CT) system is required. Declaration to CT T1 status must be made using the New Computerised Transit System (NCTS.). The CT Office of Departure should be the UK port of export or a linked location (for T5 requirements, see 7 'additional information', below). A T1 may also be needed if goods are shipped on a non-regular vessel (see regulation 2454/93 article 313) which calls at another Community port.</p>
<b>4. Specific Fields in the declaration/notes on completion</b>	<p>Box 2: 'Consignor/Exporter' must be entered.</p> <p>Box 18: 'Identity of means of transport at departure' must be entered.</p> <p>Box 21: 'Nationality of active means of transport crossing the border' must be entered.</p> <p>Box 34a: 'Country of origin code' for the original country of origin of the goods must be entered.</p> <p>Box 37: Customs Procedure Code 10 07 E61 must be entered.</p> <p>Box 47e: 'Enter MOP = L</p> <p>Box 49: Enter warehouse identification number.</p> <p>Enter all details of the CAP refund claim in the appropriate boxes (See 4.3A CAP Export Refund Claims). RPA export licence details should be entered on the declaration.</p>
<b>5. Additional documents required</b>	<p>Direct exports must be accompanied by a W8 from the warehouse to the UK port of export unless LCP is being used. Indirect exports entered to CT must be accompanied by the Transit Accompanying Document (TAD) from the Office of Departure to the Office of Destination. Indirect exports not under CT must be accompanied by an AAD from the warehouse to the place of exit from the EU.</p>
<b>6. Security required</b>	<p>Security is provided by an excise movement guarantee unless goods are entered to &amp; travelling under CT when security will be provided by transit guarantee. Where export is by LCP &amp; direct, the movement guarantee details must be entered in Box 44 as a GRNTR Additional Information statement.</p>
<b>7. Additional information</b>	<p>If appropriate, Box 44 of the declaration should contain financial security details. Enter T5 details as an N823 document code in Box 44, if goods are exported via another Member State including goods loaded on a regular vessel that calls at another Community port).</p>
<b>8. VAT</b>	—
<b>9 Pre Entry Action</b>	<p>NES declaration must be lodged prior to export (in accordance with the timescales agreed with Customs at the place of export) to enable Customs to complete any required checks in accordance with Regulations 386/90 and 2090/02. If this is not done, the goods will <b>not</b> receive export refund. Ensure location is suitable for CAP export. Contact Customs if in doubt.</p>
<b>10. Post Clearance Action</b>	—
<b>11. Notes</b>	<p>The goods are not eligible for Simplified Declaration Procedure (SDP). Whisky exported under the WERS scheme is not eligible to use this CPC as refund has already been paid.</p> <p>This CPC allows exporters withdrawing excise goods from warehouse to claim CAP Export refund simply and easily. It simplifies the procedure where goods have to satisfy the conditions of both regimes. CAP refund can be claimed without further action or documentation from the exporter.</p> <p>Under SAD Harmonisation new additional information codes, document codes and status codes have been introduced which must be input to CHIEF. Form T1 enter N821, form T5 enter N823. Export Licence enter X001. Refer to Tariff Volume 3</p>

**10 07 E62**

**1. Goods Covered**

Non Annex 1 Excise goods, national and community, removed from excise warehouse, for export outside the Community or to eligible entitled destinations within the Community, using the **NES Frontier procedure or LCP (Local Clearance Procedure)** where it is intended to claim CAP export refund and a CAP export licence is not required.

This CPC will mainly be used for exports of sweet liqueurs containing sugar or cream, or certain other alcoholic drinks. However, other products may come within the remit of this CPC from time to time if they become eligible for refund. Similarly, products may become ineligible if refund is withdrawn on the basic ingredients. A full list of eligible products is available from the Rural Payments Agency (RPA), who will notify exporters of any changes.

All other requirements for Non Annex 1 CAP goods exported using the frontier procedure or LCP can be found listed under CPC codes 10 00 E61 to 10 00 E71. They are also applicable here.

**2. Notice**

197, 275, 276 and 800.

**3. Status Of Goods**

Where goods are being exported indirectly to or via an EFTA Country entry to the Common Transit (CT) system is required. Declaration to CT T1 status must be made using the New Computerised Transit System (NCTS.). The CT Office of Departure should be the UK port of export or a linked location (for T5 requirements, see 7 'additional information', below). A T1 may also be needed if goods are shipped on a non-regular vessel (see regulation 2454/93 article 313) which calls at another Community port.

**4. Specific Fields in the declaration/notes on completion**

Box 2: 'Consignor/Exporter' must be entered.

Box 18: 'Identity of means of transport at departure' must be entered.

Box 21: 'Nationality of active means of transport crossing the border' must be entered.

Box 34a: 'Country of origin code' for the original country of origin of the goods must be entered.

Box 37: Customs Procedure Code 10 07 E62 must be entered.

Box 47e: 'Enter MOP = L

Box 49: Enter warehouse identification number.

**5. Additional documents required**

Enter all details of the CAP refund claim in the appropriate boxes. (See 4.3A CAP Export Refund Claims)

Direct exports must be accompanied by a W8 from the warehouse to the UK port of export unless LCP is being used. Indirect exports entered to CT must be accompanied by the Transit Accompanying Document (TAD) from the Office of Departure to the Office of Destination. Indirect exports not under CT must be accompanied by an AAD from the warehouse to the place of exit from the EU.

**6. Security required**

Security is provided by an excise movement guarantee unless goods are entered to & travelling under CT when security will be provided by transit guarantee.

Where export is by LCP & direct, the movement guarantee details must be entered in Box 44 as a GRNTR Additional Information statement.

**7. Additional information**

If appropriate, Box 44 of the declaration should contain financial security details Enter T5 details as an N823 document code in Box 44, if goods are exported via another Member State including goods loaded on a regular vessel that calls at another Community port).

**8. VAT**

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**9 Pre Entry Action**

NES declaration must be lodged prior to export (in accordance with the timescales agreed with Customs at the place of export) to enable Customs to complete any required checks in accordance with Regulations 386/90 and 2090/02. If this is not done, the goods will **not** receive export refund. Ensure location is suitable for CAP export. Contact Customs if in doubt.

**10. Post Clearance**

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## Action

### 11. Notes

The goods are not eligible for Simplified Declaration Procedure (SDP). Whisky exported under the WERS scheme is not eligible to use this CPC as refund has already been paid.

This CPC allows exporters withdrawing excise goods from warehouse to claim CAP Export refund simply and easily. It simplifies the procedure where goods have to satisfy the conditions of both regimes. CAP refund can be claimed without further action or documentation from the exporter.

Under SAD Harmonisation new additional information codes, document codes and status codes have been introduced which must be input to CHIEF. Form T1 enter N821, form T5 enter N823. Refer to Tariff Volume 3 Appendix C9, C10 and C11.

## 10 07 E63

### 1. Goods Covered

Non Annex 1 Excise goods, national and community, removed from excise warehouse, for export in small quantities as part of the small exporters reserve (see regulation 1043/2005, {R1520/00} and RPA leaflet ET17 b3), outside the Community or to eligible entitled destinations within the Community, using the **NES Frontier procedure or LCP (Local Clearance Procedure)** where it is intended to claim CAP export refund and a CAP export licence is not required.

This CPC will mainly be used for exports of sweet liqueurs containing sugar or cream, or certain other alcoholic drinks. However, other products may come within the remit of this CPC from time to time if they become eligible for refund. Similarly, products may become ineligible if refund is withdrawn on the basic ingredients. A full list of eligible products is available from the Rural Payments Agency (RPA), who will notify exporters of any changes.

All other requirements for Non Annex 1 CAP goods exported using the frontier procedure or LCP can be found listed under CPC codes 10 00 E61 to 10 00 E71. They are also applicable here.

197, 275, 276 and 800.

### 2. Notice

### 3. Status Of Goods

Where goods are being exported indirectly to or via an EFTA Country entry to the Common Transit (CT) system is required. Declaration to CT T1 status must be made using the New Computerised Transit System (NCTS.). The CT Office of Departure should be the UK port of export or a linked location (for T5 requirements, see 7 'additional information', below). A T1 may also be needed if goods are shipped on a non-regular vessel (see regulation 2454/93 article 313) which calls at another Community port.

### 4. Specific Fields in the declaration/notes on completion

Box 2: 'Consignor/Exporter' must be entered.

Box 18: 'Identity of means of transport at departure' must be entered.

Box 21: 'Nationality of active means of transport crossing the border' must be entered.

Box 34a: 'Country of origin code' for the original country of origin of the goods must be entered.

Box 37: Customs Procedure Code 10 07 E63 must be entered.

Box 47e: 'Enter MOP = L

Box 49: Enter warehouse identification number.

Enter all details of the CAP refund claim in the appropriate boxes. (See 4.3A CAP Export Refund Claims)

### 5. Additional documents required

Direct exports must be accompanied by a W8 from the warehouse to the UK port of export unless LCP is being used. Indirect exports entered to CT must be accompanied by the Transit Accompanying Document (TAD) from the Office of Departure to the Office of Destination. Indirect exports not under CT must be accompanied by an AAD from the warehouse to the place of exit from the EU.

### 6. Security required

Security is provided by an excise movement guarantee unless goods are entered to & travelling under CT when security will be provided by transit guarantee.

Where export is by LCP & direct, the movement guarantee details must be entered in

<b>7. Additional information</b>	Box 44 as a GRNTR Additional Information statement. If appropriate, Box 44 of the declaration should contain financial security details Enter T5 details as an N823 document code in Box 44, if goods are exported via another Member State including goods loaded on a regular vessel that calls at another Community port).
<b>8. VAT</b>	—
<b>9 Pre Entry Action</b>	NES declaration must be lodged prior to export (in accordance with the timescales agreed with Customs at the place of export) to enable Customs to complete any required checks in accordance with Regulations 386/90 and 2090/02. If this is not done, the goods will <b>not</b> receive export refund. Ensure location is suitable for CAP export. Contact Customs if in doubt.
<b>10. Post Clearance Action</b>	—
<b>11. Notes</b>	The goods are not eligible for Simplified Declaration Procedure (SDP). Whisky exported under the WERS scheme is not eligible to use this CPC as refund has already been paid. This CPC allows exporters withdrawing excise goods from warehouse to claim CAP Export refund simply and easily, where goods have to satisfy the conditions of both regimes. CAP refund can be claimed without further action or documentation from the exporter.  Under SAD Harmonisation new additional information codes, document codes and status codes have been introduced which must be input to CHIEF. Form T1 enter N821, form T5 enter N823. Refer to Tariff Volume 3 Appendix C9, C10 and C11.
 <b>10 07 E71</b>	
<b>1.Goods Covered</b>	Non Annex 1 excise goods, national and community, removed from excise warehouse, for export in small quantities outside the Community or to eligible entitled destinations within the Community, that can be disregarded for the calculation of the minimum rate of checks (article 2 of EC reg. 2090/2002) using the <b>NES Frontier procedure or LCP (Local Clearance Procedure)</b> where it is intended to claim CAP export refund. This CPC will mainly be used for exports of sweet liqueurs containing sugar or cream, or certain other alcoholic drinks. However, other products may come within the remit of this CPC from time to time if they become eligible for refund. Similarly, products may become ineligible if refund is withdrawn on the basic ingredients. A full list of eligible products is available from the Rural Payments Agency (RPA), who will notify exporters of any changes. All other requirements for Non Annex 1 CAP goods exported using the frontier procedure or LCP can be found listed under CPC codes 10 00 E61 to 10 00 E71. They are also applicable here.
<b>2.Notice</b>	197, 275, 276 and 800.
<b>3. Status Of Goods</b>	Where goods are being exported indirectly to or via an EFTA Country entry to the Common Transit (CT) system is required. Declaration to CT T1 status must be made using the New Computerised Transit System (NCTS.). The CT Office of Departure should be the UK port of export or a linked location (for T5 requirements, see 7 'additional information', below). A T1 may also be needed if goods are shipped on a non-regular vessel (see regulation 2454/93 article 313) which calls at another Community port.
<b>4. Specific Fields in the declaration/notes on completion</b>	Box 2: 'Consignor/Exporter' must be entered.  Box 18: 'Identity of means of transport at departure' must be entered.  Box 21: 'Nationality of active means of transport crossing the border' must be entered.  Box 34a: 'Country of origin code' for the original country of origin of the goods must be entered.  Box 37: Customs Procedure Code 10 07 E71 must be entered.  Box 47e: 'Enter MOP = L  Box 49: Enter warehouse identification number.

	Enter all details of the CAP refund claim in the appropriate boxes. (See 4.3A CAP Export Refund Claims)
<b>5. Additional documents required</b>	Direct exports must be accompanied by a W8 from the warehouse to the UK port of export unless LCP is being used. Indirect exports entered to CT must be accompanied by the Transit Accompanying Document (TAD) from the Office of Departure to the Office of Destination. Indirect exports not under CT must be accompanied by an AAD from the warehouse to the place of exit from the EU.
<b>6. Security required</b>	Security is provided by an excise movement guarantee unless goods are entered to & travelling under CT when security will be provided by transit guarantee. Where export is by LCP & direct, the movement guarantee details must be entered in Box 44 as a GRNTR Additional Information statement.
<b>7. Additional information</b>	Where export is direct AI statement GRNTR should be entered in box 44 then enter the full name and address of the guarantor along with the waiver, or the guarantee details. A T5 is required if goods are exported via another Member State (including goods loaded on a regular vessel that calls at another Community port).
<b>8. VAT</b>	—
<b>9 Pre Entry Action</b>	NES declaration must be lodged prior to export (in accordance with the timescales agreed with Customs at the place of export) to enable Customs to complete any required checks in accordance with Regulations 386/90 and 2090/02. If this is not done, the goods will <b>not</b> receive export refund. Ensure location is suitable for CAP export. Contact Customs if in doubt.
<b>10 Post Clearance Action</b>	—
<b>11. Notes</b>	The goods are not eligible for Simplified Declaration Procedure (SDP). Whisky exported under the WERS scheme is not eligible to use this CPC as refund has already been paid. This CPC allows exporters withdrawing excise goods from warehouse, to claim CAP export refund simply and easily where goods have to satisfy the conditions of both regimes. CAP refund can be claimed without further action or documentation from the exporter.  Under SAD Harmonisation new additional information codes, document codes and status codes have been introduced which must be input to CHIEF. Form T1 enter N821, form T5 enter N823. Refer to Tariff Volume 3 Appendix C9, C10 and C11.
<b>10 40 000</b>	
<b>1.Goods Covered</b>	Goods held under end-use relief being exported as a means of discharging end-use liability when a full declaration is being made
<b>2.Notice</b>	770, 276
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code D
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	Security is not normally required
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Enter document code N990</li> <li>• End-Use authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement – if any.</li> <li>• Endorsement “End-Use goods” as a GEN 45 AI statement.</li> <li>• Enter Additional Information Code SPOFF followed by full name and address of the supervising customs office</li> <li>• If agricultural goods are being exported enter AI code 30300 followed by “Article 298 Regulation 2454/93 End-Use: Goods destined for exportation –agricultural refunds not applicable”</li> </ul>
<b>8. Pre-export action</b>	Where the full declaration procedure is used the goods must be pre entered
<b>9. Post Clearance</b>	—

<b>Action</b>	
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details.
<b>11. Notes</b>	Exportation should not be the normal method of discharging end-use liability unless the goods are aircraft / aircraft parts or shipwork / continental shelf goods. Prior approval is required from the supervising office for the exportation of other end –use goods. For Full declarations code A or D should be entered in box 1. For Supplementary Declarations where 10 40 002 or 10 40 001 was used to pre enter the goods use CPC 10 40 003.
<b>10 40 001</b>	
<b>1.Goods Covered</b>	Goods held under end-use relief being exported as a means of discharging end-use liability eligible for export under SDP, by or on behalf of an approved NES operator authorised to use SDP. Supplementary declaration to be made under CPC 10 40 003
<b>2.Notice</b>	276, 770
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes C or F as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	Security is not normally required
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code N990</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement – if any.</li> <li>• End-Use authorisation number</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li> <li>• If agricultural goods subject to end-use are being exported enter ‘Article 298 Regulation (EEC) No 2454/93 End-Use; Goods destined for exportation-agricultural refunds not applicable’ as a 30300 AI Statement.</li> </ul>
<b>8. Pre-export action</b>	Goods to be presented to customs at the office of export or other designated place
<b>9. Post Clearance Action</b>	Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport.
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero-rate the supply. See Notice 703 for further details.
<b>11. Notes</b>	The pre and post shipment declarations for this procedure must be made to CHIEF. CPC 10 40 001 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 10 40 003.
<b>10 40 002</b>	
<b>1.Goods Covered</b>	Goods held under end-use relief being exported as a means of discharging end-use liability eligible for export under LCP, by or on behalf of an approved NES operator authorised to use LCP. Supplementary declaration to be made under CPC 10 40 003
<b>2.Notice</b>	276, 770
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes F
<b>4. Specific Fields in the</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to

<b>declaration/notes on completion</b>	the export procedure
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	Security is not normally required.
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Enter document code N990</li> <li>• End-Use authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement – if any.</li> <li>• Endorsement “End-Use goods” as a GEN 45 A1 statement.</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• If agricultural goods subject to end-use are being exported enter ‘Article 298 Regulation (EEC) No 2454/93 End-Use; Goods destined for exportation-agricultural refunds not applicable’ as a 30300 AI Statement.</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li> </ul>
<b>8. Pre-export action</b>	Goods to be presented to customs at the office of export or other designated place
<b>9. Post Clearance Action</b>	Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details.
<b>11. Notes</b>	The pre and post shipment declarations for this procedure must be made to CHIEF. CPC 10 40 002 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 10 40 003 and entering code Z in box 1.
<b>10 40 003</b>	
<b>1. Goods Covered</b>	Goods held under end-use relief being exported as a means of discharging end-use liability-supplementary declaration when 10 40 001 or 10 40 002 has been used to pre enter the goods.
<b>2. Notice</b>	770, 276
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes Y or Z as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure
<b>5. Additional documents required</b>	If entry has been made by SDP/ LCP details of the previous entry should be entered in Box 40. Enter code X or Z, followed by document type CLE or ZZZ in the format EPU, Entry Number and Date.
<b>6. Security required</b>	Security is not normally required
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document Code N990</li> <li>• End-Use authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement – if any.</li> <li>• Endorsement “End-Use goods” as a GEN 45 A1 statement.</li> <li>• Enter Additional Information Code SPOFF followed by full name and address of the supervising customs office</li> <li>• If agricultural goods are being exported enter AI code 30300 followed by “Article 298 Regulation 2454/93 End-Use: Goods destined for exportation –agricultural refunds not applicable”</li> </ul>
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	—
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	Exportation should not be the normal method of discharging end-use liability unless

the goods are aircraft / aircraft parts or shipwork / continental shelf goods. Prior approval is required from the supervising office for the exportation of other end –use goods. For Supplementary Declarations where 10 40 002 was used to pre enter the goods, code Z should be entered in box 1. If 10 40 001 was used to pre enter the goods, code Y should be entered in box 1.

**10 40 004**

- 1. Goods Covered** A. Goods being exported after refusal by the importer because they;
  - are defective
  - do not comply with the contract under which they were imported; or
  - were damaged prior to customs clearance
 B. Goods being exported which were in special situations at the time of importation
- 2. Notice** 266
- 3. Status of goods** 1<sup>st</sup> sub division: EX  
2<sup>nd</sup> sub division: enter codes A – F, as appropriate
- 4. Specific Fields in the declaration/notes on completion**
- 5. Additional documents required** Licence, if appropriate
- 6. Security required** —
- 7. Additional information** —
- 8. Pre-export action** Complete form C & E 1179 and send to your nearest Frontiers & International Trade business centre at least 48 hours before packing.
- 9. Post Clearance Action** Quote the NES export declaration reference in support of the C & E 1179 claim. In Box 40 of C88, enter code X or Z as appropriate followed by document type CLE or ZZZ in the format EPU, Entry Number and Date.
- 10. VAT**
- 11. Notes**

**10 40 005**

- 1 Goods covered** Special Exportations.  
2 – 11: Details of requirements will be notified to the exporter concerned.
- 2 Notice**
- 3 Status of goods**
- 4 Specific fields on the declaration**
- 5 Additional documents**
- 6 Security required**
- 7 Additional information**
- 8 Pre-export action**
- 9 Post-export action**
- 10 VAT**
- 11 Notes**

**10 40 006**

- 1. Goods covered** Free circulation goods exported from the EC under:
  - IPR Prior export equivalence (EX/IM); or,
  - IPR Prior import equivalence (IM/EX);
 with or without triangulation.
- 2. Notice** 221
- 3. Status of goods** 1<sup>st</sup> sub division: EX  
2<sup>nd</sup> sub division enter code A or D
- 4. Specific Fields in the**
  - Box 44 – see Note 7

**declaration/notes on completion**

**5. Additional documents required**

- **EX/IM** – where the import of replacement goods is to be made at a different office to the office where the export is being made, the export declaration must be accompanied by Form INF5 (C&E 1290);
- **IM/EX** – where the export of free circulation goods is being made at a different office to the office where the import to IPR was made, the export declaration must be accompanied by an INF9 that was endorsed at import;
- **EX/IM CAP goods** – where the exported free circulation goods are liable to a net export charge, exporters must provide a security for the charges at the place of export unless a guarantee has been lodged with RPA.

**16. Security required**  
**7. Additional information**

If stated in IPR authorisation  
In Box 44 of the SAD enter:

- Document code N990
- IPR authorisation number
- Do not enter a document status code
- Authorisation holders reference number as a GEN 45 AI statement – if any.
- Declare the full name and address of the supervising Customs Office as a SPOFF Statement
- Enter “IP/S goods “ as a 10200 AI Statement
- Details of security if required-enter the appropriate RFS code from Appendix C10
- Document code C606 and document status AC if you require an INF5 to be certified
- Document code C610 and document status AC if you require an INF9 to be certified

**8. Pre-export action**

—

**9. Post-export action**

—

**10. VAT**

—

**11. Notes**

**INF5** – present an original and 3 copies with the export declaration. If satisfied, the office of export will certify Box 9 of the INF5 and return the original INF5 and all 3 copies to the declarant. If the Office of Export is also the Office of Exit from the Community, Box 10 of the INF5 will also be certified. The Office of Export/Exit will retain INF5 copy 3 and return the original and remaining copies to the declarant.

**INF9** – present the original and 2 copies with the export declaration. If satisfied, the Office of Export will complete Boxes 12, 13 and 14 of the INF9. The Office of Export will retain copies 1 and 2 and return the original to the declarant

**10 41 000**

**1.Goods Covered**

Goods held under Inward processing (drawback) being exported eligible for export under SDP, by or on behalf of an approved NES operator authorised to use SDP. Supplementary declaration to be made under CPC 10 41 002

**2.Notice**

221, 276

**3. Status of goods**

1<sup>st</sup> sub division: EX

2<sup>nd</sup> sub division: enter codes C or F, as appropriate

**4. Specific Fields in the declaration/notes on completion**

Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure

**5. Additional documents required**

—

**6. Security required**  
**7. Additional information**

Security is not normally required.

- In Box 44 of the SAD enter the following;
- Document code C601
- IPR authorisation number
- Do not enter a status code.
- Authorisation holders reference number as a GEN 45 AI statement – if any.
- Declare the full name and address of the supervising Customs Office as a SPOFF Statement.
- Declare “IP/D goods “ as a 10400 AI Statement

- Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement

<p><b>8. Pre-export action</b>  <b>9. Post Clearance Action</b>  <b>10. VAT</b></p>	<p>Goods to be presented to customs at the office of export or other designated place          Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport</p> <p>Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details</p>
<p><b>11. Notes</b></p>	<p>The pre and post shipment declarations for this procedure must be made to CHIEF.CPC 10 41 000 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 10 41 002.</p>
<b>10 41 001</b>	
<p><b>1.Goods Covered</b></p>	<p>Goods held under Inward processing (drawback) being exported eligible for export under LCP, by or on behalf of an approved NES operator authorised to use LCP. Supplementary declaration to be made under CPC 10 41 002</p>
<p><b>2.Notice</b></p>	<p>221, 276</p>
<p><b>3. Status of goods</b></p>	<p>1<sup>st</sup> sub division: EX          2<sup>nd</sup> sub division: enter codes C or F as appropriate</p>
<p><b>4. Specific Fields in the declaration/notes on completion</b></p>	<p>Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure</p>
<p><b>5. Additional documents required</b></p>	<p>—</p>
<p><b>6. Security required</b></p>	<p>Security is not normally required.</p>
<p><b>7. Additional information</b></p>	<p>In Box 44 of the SAD enter the following;</p> <ul style="list-style-type: none"> <li>• Enter document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement – if any.</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement.</li> <li>• Enter “IP/D goods “ as a 10400 AI Statement</li> </ul>
<p><b>8. Pre-export action</b>  <b>9. Post Clearance Action</b>  <b>10. VAT</b></p>	<p>Goods to be presented to customs at the office of export or other designated place          Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport</p> <p>Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details</p>
<p><b>11. Notes</b></p>	<p>The pre and post shipment declarations for this procedure must be made to CHIEF.CPC 10 41 001 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 10 41 002 and entering code Z in box 1.</p>
<b>10 41 002</b>	
<p><b>1.Goods Covered</b></p>	<p>Supplementary declaration for goods held under Inward Processing Relief (drawback) being exported where CPC 10 41 000 or 10 41 001 has been used to pre enter the goods</p>
<p><b>2.Notice</b></p>	<p>221, 276</p>
<p><b>3. Status of goods</b></p>	<p>1<sup>st</sup> sub division: EX          2<sup>nd</sup> sub division: enter codes Y or Z as appropriate</p>
<p><b>4. Specific Fields in the declaration/notes on completion</b></p>	<p>Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure          Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU,</p>



<b>5. Additional documents required</b>	Entry Number and Date
<b>6. Security required</b>	If entry has been made by SDP/ LCP details of the previous entry should be entered in Box 40.
<b>7. Additional information</b>	Security is not normally required. In Box 44 of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement – if any.</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Enter “IP/D goods “ as a 10400 AI Statement</li> </ul>
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	—
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	If 10 41 001 was used to pre enter the goods enter code Z in box 1. If 10 41 000 was used to pre enter the goods enter code Y in box 1.
 <b>10 41 003</b>	
<b>1. Goods Covered</b>	Goods held under Inward processing (drawback) being exported for which a claim for repayment of duty will be made
<b>2. Notice</b>	221
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code D
<b>4. Specific Fields in the declaration/notes on completion</b>	Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure
<b>5. Additional documents required</b>	A copy of the export entry showing the declaration unique reference number (DUCR).
<b>6. Security required</b>	Security is not normally required
<b>7. Additional information</b>	In Box 44 of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement – if any.</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Declare “IP/D goods “ as a 10400 AI Statement</li> </ul>
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	—
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	If 10 40 000 or 10 40 001 was used to pre enter the goods use 10 40 002 to make the supplementary declaration.
 <b>10 41 004</b>	
<b>1 Goods covered</b>	Free circulation goods exported from the EC under equivalence (common stocking) within a IPR drawback authorisation
<b>2 Notice</b>	221
<b>3 Status of goods</b>	1st Sub division: EX 2 <sup>nd</sup> Sub division: enter codes A or D as appropriate

<b>4</b>	<b>Specific fields on the declaration</b>	Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure
<b>5</b>	<b>Additional documents</b>	—
<b>6</b>	<b>Security required</b>	—
<b>7</b>	<b>Additional information</b>	<p>In Box 44 of the SAD enter the following;</p> <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement – if any.</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Enter “IP/D goods “ as a 10400 AI Statement</li> </ul>
<b>8</b>	<b>Pre-export action</b>	—
<b>9</b>	<b>Post-export action</b>	—
<b>10</b>	<b>VAT</b>	—
<b>11</b>	<b>Notes</b>	—

#### 10 76 E51

<b>1.Goods Covered</b>	Boned meat of adult male animals eligible for Special Export Refund having previously been placed in a customs warehouse under CPC 76 00 E51, and now being removed from the warehouse for export.
<b>2.Notice</b>	800, 232
<b>3. Status of goods</b>	In free circulation and having been placed under the customs warehousing procedure.
<b>4. Specific Fields in the declaration/notes on completion</b>	<ul style="list-style-type: none"> <li>• Box 30 fields 1 and 2 location of goods must be an approved SER Warehouse</li> <li>• 10 76 E51 must be entered in box 37.</li> <li>• Box 47e Method of payment = L</li> <li>• Box C9 RPA Claim type = 15</li> <li>• In box 44, enter AI statement PFCLM then full entry number and date of declaration for the entry made previously for these goods under CPC 76 00 E51</li> <li>• Warehouse ID must be entered in box 49</li> </ul>
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	A T5 is required when the goods are exported via another Member State, or sent to an entitled destination in the UK. Enter Document Code N823 in Box 44
<b>8. Pre-export action</b>	An entry into warehouse for the same goods must have previously been made under CPC 76 00 E51 within the last four months. Full NES declaration to be made at time of removal from warehouse. The goods location code is mandatory. SDP format cannot be used for goods falling within this CPC.
<b>9. Post Clearance Action</b>	—
<b>10.VAT</b>	—
<b>11. Notes</b>	It is permissible for the meat to have 1) had a change of labels, 2) been frozen and 3) been repackaged (in certain circumstances) from the time of its original entry into the warehouse to the time of removal. However, any export refund due will be based on the condition of the beef at the time of entry into the warehouse

#### 10 78 000

<b>1.Goods Covered</b>	Export of Community goods from a free zone
<b>2.Notice</b>	334, 276
<b>3. Status of goods</b>	<p>1<sup>st</sup> Sub division –EX</p> <p>2<sup>nd</sup> sub division – Enter code D</p>
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure</p> <p><b>Box 44</b> –enter document code C600</p> <p>Do not enter a status code</p> <p><b>Box 49</b> – enter Z followed by the identification number of the Free Zone, followed by</p>

	GB.
<b>5. Additional documents required</b>	Transit documents will be required for presentation at the office of exit if the goods are exported from a port/ airport outside the free zone
<b>6. Security required</b>	Any security required for controlled goods
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	—
<b>10.VAT</b>	—
<b>11. Notes</b>	If CPC 10 78 001 or 10 78 002 were used to pre enter the goods you should use CPC 10 78 003

## 10 78 001

<b>1.Goods Covered</b>	Community goods held in a free zone being exported eligible for export under SDP, by or on behalf of an approved NES operator authorised to use SDP. Supplementary declaration to be made under CPC 10 78 003
<b>2.Notice</b>	334
<b>3. Status of goods</b>	1 <sup>st</sup> Sub division –EX 2 <sup>nd</sup> sub division –enter codes C or F as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 44</b> –enter document code C600 <ul style="list-style-type: none"> <li>• Do not enter a status code</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li> </ul> <b>Box 49</b> – enter Z followed by the identification number of the Free Zone, followed by GB
<b>5. Additional documents required</b>	Transit documents will be required for presentation at the office of exit if the goods are exported from a port/ airport outside the free zone
<b>6. Security required</b>	Any security required for controlled goods
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	Goods to be presented to customs at the office of export or other designated place
<b>9. Post Clearance Action</b>	Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	The pre and post shipment declarations for this procedure must be made to CHIEF.CPC 10 78 001 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 10 78 003.

## 10 78 002

<b>1.Goods Covered</b>	Community goods held in a free zone being exported eligible for export under LCP, by or on behalf of an approved NES operator authorised to use LCP. Supplementary declaration to be made under CPC 10 78 003
<b>2.Notice</b>	276, 334
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code F
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 44</b> –enter document code C600 Do not enter a status code <b>Box 49</b> –enter Z followed by the identification number of the Free Zone, followed by GB
<b>5. Additional documents required</b>	Transit documents will be required for presentation at the office of exit if the goods are exported from a port/ airport outside the free zone
<b>6. Security required</b>	Any security required for controlled goods

<b>7. Additional information</b>	In <b>Box 44</b> of the SAD; <ul style="list-style-type: none"> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li> </ul>
<b>8. Pre-export action</b>	Goods to be presented to customs at the office of export or other designated place
<b>9. Post Clearance Action</b>	Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	The pre and post shipment declarations for this procedure must be made to CHIEF. CPC 10 78 002 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 10 78 003.

### 10 78 003

<b>1. Goods Covered</b>	Export of Community goods from a free zone supplementary declaration where CPC 10 78 001 or 10 78 002 has been used to pre enter the goods
<b>2. Notice</b>	334
<b>3. Status of goods</b>	1 <sup>st</sup> Sub division –EX 2 <sup>nd</sup> sub division –enter codes Y or Z
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 44</b> –enter document code C600. Do not enter a status code <b>Box 49</b> –enter Z followed by the identification number of the Free Zone, followed by GB
<b>5. Additional documents required</b>	Transit documents will be required for presentation at the office of exit if the goods are exported from a port/ airport outside the free zone
<b>6. Security required</b>	Any security required for controlled goods
<b>7. Additional information</b>	Box 40 -details of the previous entry should be entered. Enter code X or Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	—
<b>10. VAT</b>	—
<b>11. Notes</b>	If CPC 10 78 002 was used to pre enter the goods code Z in box 1.

### 11 51 000

<b>1. Goods Covered</b>	Goods being entered to the export procedure using IPR prior export equivalence (EX/IM) using form INF5
<b>2. Notice</b>	221, 276
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code A or D as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date</b>
<b>5. Additional documents required</b>	Where export from the UK is made prior to import to another Member State form INF5 (Form C & E 1290) must be attached for CAP goods liable to a net export charge if exported as Community goods, exporters must provide security for the charges at the place of export, unless a guarantee has been lodged with the RPA. See additional note 5
<b>6. Security required</b>	See additional note 5
<b>7. Additional information</b>	In Box 44 of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement – if any.</li> <li>• Document code C606 followed by document status AC if form INF5 needs certifying</li> </ul>

	<ul style="list-style-type: none"> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Enter “IP/S goods “ as a 10200 AI Statement</li> <li>• Details of security if required-enter the appropriate RFS code from Appendix C10</li> </ul>
<b>8. Pre-export action</b>	Goods must be pre-entered unless the IPR authorisation holder is approved to use simplified export procedures.
<b>9. Post Clearance Action</b>	INF5-present an original and 3 copies with the export declaration. If satisfied, the office of export will certify box 9 of the INF5 (if the office of export is also the office of exit from the Community Box 10 of the INF5 will also need to be endorsed). The office of export will retain copy 3 of the INF5 and return the original, copies 1 & 2 to the exporter. If the office of export is not also the office of exit from the Community, the original, copies 2 & 3 must travel with the goods for Box 10 of the INF5 to be certified at the office of exit. Once boxes 9, 7 and 10 have been certified the original and copies 1 & 2 should be retained by the importer named in Box 2 of the INF5.
<b>10.VAT</b>	—
<b>11. Notes</b>	This CPC can only be used where the export and import take place only within the UK, provided it is included in the authorisation.
<b>11 51 001</b>	
<b>1.Goods Covered</b>	Goods being entered to the export procedure using IPR prior export equivalence (EX/IM) using form INF5 under SDP. The goods must be entered by or on behalf of the IPR authorisation holder whose authorisation must include approval to use SDP at export. Alternatively, if a third party is used, they must be approved to use SDP at export and be named on the IPR authorisation under which the goods are exported. Supplementary declaration to be made under CPC 11 51 003
<b>2.Notice</b>	221,276
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code C or F as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date</b>
<b>5. Additional documents required</b>	INF5 for prior export equivalence (EX/IM)-See note to 11 51 000.
<b>6. Security required</b>	See note 5 to CPC 11 51 000
<b>7. Additional information</b>	In Box 44 of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Document code C606 followed by document status AC</li> <li>• Authorisation holders reference number as a GEN 45 AI statement – if any.</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Enter “IP/S goods “ as a 10200 AI Statement</li> <li>• Details of security if required-enter the appropriate RFS code from Appendix C10</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li> </ul>
<b>8. Pre-export action</b>	Goods to be presented to the customs office of export or other place designated in the IPR authorisation.
<b>9. Post Clearance Action</b>	Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10.VAT</b>	—
<b>11. Notes</b>	The pre and post shipment declarations for this procedure must be made to CHIEF. CPC 11 51 001 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC11 51 003.

## 11 51 002

<b>1.Goods Covered</b>	Goods being entered to the export procedure using IPR prior export equivalence (EX/IM) using form INF5 under LCP. The goods must be entered by or on behalf of the IPR authorisation holder whose authorisation must include approval to use LCP at export. Alternatively, if a third party is used, they must be approved to use SDP at export and be named on the IPR authorisation under which the goods are exported. Supplementary declaration to be made under CPC 11 51 003
<b>2.Notice</b>	221,276
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes C or F as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date</b> INF5 for prior export equivalence (EX/IM)-See note to 11 51 000
<b>5. Additional documents required</b>	
<b>6. Security required</b>	See note 5 to CPC 11 51 000
<b>7. Additional information</b>	In Box 44 of the SAD enter the following; <ul style="list-style-type: none"><li>• Document code C601</li><li>• IPR authorisation number</li><li>• Do not enter a document status code.</li><li>• Document code C606 followed by document status AC</li><li>• Authorisation holders reference number as a GEN 45 AI statement – if any.</li><li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li><li>• Enter “IP/S goods “ as a 10200 AI Statement</li><li>• Details of security if required-enter the appropriate RFS code from Appendix C10</li><li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li></ul>
<b>8. Pre-export action</b>	Goods to be presented to the customs office of export or other place designated in the IPR authorisation.
<b>9. Post Clearance Action</b>	Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10.VAT</b>	—
<b>11. Notes</b>	The pre and post shipment declarations for this procedure must be made to CHIEF.CPC 11 51 002 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 11 51 003 code Z in box 1.

## 11 51 003

<b>1.Goods Covered</b>	Supplementary declaration for goods being entered to the export procedure using IPR prior export equivalence (EX/IM) using form INF5 where CPC 11 51 001 or 11 51 002 has been used to pre enter the goods.
<b>2.Notice</b>	
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes, Y-Z as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	A copy of the export entry showing the declaration unique reference number (DUCR).Details of previous document should be entered in box 40
<b>6. Security required</b>	Security is not normally required
<b>7. Additional information</b>	In Box 44 of the SAD enter the following; <ul style="list-style-type: none"><li>• Enter document code C601</li><li>• IPR authorisation number</li><li>• Do not enter a document status code.</li><li>• Authorisation holders reference number as a GEN 45 AI statement – if any.</li></ul>

- Declare the full name and address of the supervising Customs Office as a SPOFF Statement
- . Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement. (where CPC 11 51 002 was used to pre enter the goods)
- Declare “IP/D goods “ as a 10400 AI Statement
- Details of security if required

Box 40 Enter code X or Z, followed by document type CLE or ZZZ in the format EPU, Entry Number and Date

<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	—
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	If 11 51 002 used to pre enter the goods code Z in box 1.

## TEMPORARY EXPORT UNDER THE CUSTOMS OUTWARD PROCESSING PROCEDURE

### 21 00 000

<b>1. Goods Covered</b>	Community goods temporarily exported outside the Community for processing, repair or replacement under the standard exchange system
<b>2. Notice</b>	235,276
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code D
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 31</b> must contain details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you will be required to provide security at re-import until evidence of export under OPR is produced <b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 44</b> –complete as per instructions in the additional information box paragraph 7 below.
<b>5. Additional documents required</b>	5.1 If you intend to sell the goods whilst they are outside the EU and the compensating products will be imported by 3 <sup>rd</sup> parties you must ensure that the importer of the goods receives the evidence of export in order to gain relief at import and enters the goods to a CPC in the 48 or 61 21 series using a dummy authorisation number OP 9999/999/99. 5.2 Export Licence if appropriate. 5.3 A certified INF2 if it is intended to triangulate the compensating products or import the compensating products in split consignments (see note 7). If you intend to sell the goods whilst they are outside the EU and the compensating products will be imported by 3 <sup>rd</sup> parties you must ensure that the importer of the goods receives a certified INF2 (from the exporter) and enters the goods to a CPC in the 48 or 61 21 series using a dummy authorisation number OP 9999/999/99.
<b>6. Security required</b>	Security may required at importation see paragraph 4 above, and note 5 to CPC 61 21 000
<b>7. Additional information</b>	7.1 An Outward Processing Relief (OPR) authorisation or single community authorisation is required. 7.2 <b>Box 44</b> of the SAD must be completed by inserting: <ul style="list-style-type: none"> <li>• Document code C019</li> <li>• Do not enter a document status code</li> <li>• OPR authorisation reference number, i.e. OP nnnn/nnn/nn.</li> <li>• Details of the Authorised means of identifying the exported goods in the compensating products must be entered using AI statement GEN39. Declare Docket number/Reference Number/Serial Number on all documents to evidence the audit trails</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Document code C604 followed by document status code AC if you require an INF2 to be certified</li> </ul>

7.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This **will need to be certified by Customs** at either the supervising office or EPU along with the export declaration. If you intend to triangulate the compensating products to another Member State **you must ensure that the INF2 is stamped by customs at the office of exit.**

**Box 44** Enter code C604 if you require the INF2 to be stamped, document status code AC followed by the reference number of the INF2.

**8. Pre-export action**

8.1 An OPR authorisation or single community authorisation is required for this CPC.  
8.2 If form C & E 1155-INF2 is presented Customs need to certify both the original and copy. Once certified the original should be returned to the exporter (for presentation at re-import) and the **copy retained at the EPU** until the final date for the re-importation of the products has passed.

**9. Post Clearance Action**

Reference to the export entry will need to be entered in Box 40 upon re-import of the compensating products and retained for audit purposes

**10.VAT**

—

**11. Notes**

11.1 If the compensating products / repaired items are imported in split consignments upon re-import of the compensating products / repaired items the original INF2 should be presented with the import entry. The INF2 will need to be written off progressively, certified and returned to the exporter until the final entry is made.  
11.2 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED  
11.3 For Full declarations code D should be entered in box 1. For Supplementary Declarations where 21 00 001 or 21 00 002 was used to pre enter the goods use CPC 21 00 003

**21 00 001**

**1.Goods Covered**

Goods held under Outward processing Relief being exported eligible for export under SDP, by or on behalf of an approved NES operator authorised to use SDP.  
Supplementary declaration to be made using CPC 21 00 003

**2.Notice**

235, 276

**3. Status of goods**

1<sup>st</sup> sub division: EX

2<sup>nd</sup> sub division: enter codes C or F as appropriate

**4. Specific Fields in the declaration/notes on completion**

**Box 31** must contain details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you will be required to provide security at re-import until evidence of export under OPR is produced

**Box 33** – must show the Commodity Code to 8 digits of the goods being entered to the export procedure

**5. Additional documents required**

5.1 Export Licence if appropriate.

5.2 A certified INF2 if it is intended to triangulate the compensating products or import the compensating products in split consignments. If you intend to sell the goods whilst they are outside the EU and the compensating products will be imported by 3<sup>rd</sup> parties you must ensure that the importer of the goods receives a certified INF2 (from the exporter) and enters the goods to a CPC in the 48 or 61 21 series using a dummy authorisation number OP 9999/999/99.

**6. Security required**

Security may required at importation see paragraph 4 above, and note 5 to CPC 61 21 000

**7. Additional information**

7.1 An Outward Processing Relief (OPR) authorisation or single community authorisation is required.

7.2 **Box 44** of the SAD must be completed by inserting:

- Document Code C019
- Do not enter a document status code
- OPR authorisation reference number i.e. OP nnnn/nnn/nn
- Details of the Authorised means of identifying the exported goods in the compensating products will also need to be entered as AI statement GEN39.



e.g. Declare Docket number/Reference Number/Serial Number on all documents to evidence the audit trails

- Declare the full name and address of the supervising Customs Office as a SPOFF Statement
- Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement
- Document code C604 followed by document status code AC if you require an INF2 to be certified

7.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This **will need to be certified by Customs** at either the supervising office or EPU along with the export declaration. If you intend to triangulate the compensating products to another Member State **you must ensure that the INF2 is stamped by customs at the office of exit.** Enter code C604 in Box 44 if you require the INF2 to be stamped and document status code AC followed by the reference number of the INF2.

**8. Pre-export action**  
**9. Post Clearance Action**  
**10. VAT**

Goods to be presented to customs at the office of export or other designated place  
Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport

Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details

**11. Notes**

The pre and post shipment declarations for this procedure must be made to CHIEF. CPC 21 00 001 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 21 00 003

**21 00 002**

**1. Goods Covered**

Goods held under Outward processing Relief being exported eligible for export under LCP, by or on behalf of an approved NES operator authorised to use LCP. Supplementary declaration to be made using CPC 21 00 003

**2. Notice**

235, 276

**3. Status of goods**

1<sup>st</sup> sub division: EX

2<sup>nd</sup> sub division: enter codes C or F as appropriate

**4. Specific Fields in the declaration/notes on completion**

Box 31 must contain details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you will be required to provide security at re-import until evidence of export under OPR is produced

Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure

**5. Additional documents required**

5.1 Export Licence if appropriate.

5.2 A certified INF2 if it is intended to triangulate the compensating products or import the compensating products in split consignments. If you intend to sell the goods whilst they are outside the EU and the compensating products will be imported by 3<sup>rd</sup> parties you must ensure that the importer of the goods receives a certified INF2 (from the exporter) and enters the goods to a CPC in the 48 or 61 21 series using a dummy authorisation number OP 9999/999/99.

**6. Security required**

Security may be required at importation see paragraph 4 above, and note 5 to CPC 61 21 000

**7. Additional information**

7.1 An Outward Processing Relief (OPR) authorisation or single community authorisation is required.

7.2 Box 44 of the SAD must be completed by inserting:

- Enter document code C019
- Do not enter a document status code
- Enter the authorised means of identifying the exported goods in the compensating products against AI statement GEN39
- Document code C604 followed by document status code AC if you require an INF2 to be certified.
- Authorisation holders reference number as a GEN 45 AI statement –if any
- Declare the full name and address of the supervising Customs Office as a

	<p>SPOFF Statement</p> <ul style="list-style-type: none"> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li> </ul> <p>7.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This <b>will need to be certified by Customs</b> at either the supervising office or EPU along with the export declaration. Enter document code C604 and document status AC if you require the INF2 to be certified.</p>
<b>8. Pre-export action</b>	Goods to be presented to customs at the office of export or other designated place
<b>9. Post Clearance Action</b>	Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	The pre and post shipment declarations for this procedure must be made to CHIEF. CPC 21 00 002 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 21 00 03 coding Z in box 1.
<b>21 00 003</b>	
<b>1.Goods Covered</b>	Supplementary declaration for Community goods temporarily exported outside the Community, under Outward Processing Relief (OPR) for repair or replacement under the standard exchange system where CPC 21 00 001 or 21 00 002 was used to pre enter the goods.
<b>2.Notice</b>	235
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes, Y-Z as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 31</b> must contain details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you will be required to provide security at re-import until evidence of export under OPR is produced <b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure
<b>5. Additional documents required</b>	A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required. Details of previous document should be entered in box 40 If you intend to sell the goods whilst they are outside the EU and the compensating products will be imported by 3 <sup>rd</sup> parties you must ensure that the importer of the goods receives the evidence of export in order to gain relief at import and enters the goods to a CPC in the 48 or 61 21 series using a dummy authorization number OP 9999/999/99. 5.2 Export Licence if appropriate. 5.3 A certified INF2 if it is intended to triangulate the compensating products or import the compensating products in split consignments. If you intend to sell the goods whilst they are outside the EU and the compensating products will be imported by 3 <sup>rd</sup> parties you must ensure that the importer of the goods receives a certified INF2 (from the exporter) and enters the goods to a CPC in the 48 or 61 21 series using a dummy authorization number OP 9999/999/99.
<b>6. Security required</b>	Security may required at importation see paragraph 4 above, and note 5 to CPC 61 21 000
<b>7. Additional information</b>	7.1 An Outward Processing Relief (OPR) authorisation or single community authorisation is required. 7.2 Box 44 of the SAD must be completed by inserting: <ul style="list-style-type: none"> <li>• document code C019</li> <li>• OPR authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement –if any</li> <li>• Document code C606 followed by document status AC if you require an INF2 to be certified</li> <li>• Declare the full name and address of the supervising Customs Office as a</li> </ul>

SPOFF Statement

- Enter the authorised means of identifying the exported goods in the compensating products using AI statement GEN39.
- Declare Docket number/Reference Number/Serial Number on all documents to evidence the audit trails

7.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This **will need to be certified by Customs** at either the supervising office or EPU along with the export declaration. If you intend to triangulate the compensating products to another Member State **you must ensure that the INF2 is stamped by customs at the office of exit.** Enter document code C604 and document status AC.

**8. Pre-export action**

8.1 An OPR authorisation or single community authorisation is required for this CPC.  
8.2 If form C & E 1155-INF2 is presented Customs need to certify both the original and copy. Once certified the original should be returned to the exporter (for presentation at re-import) and the **copy retained at the EPU** until the final date for the re-importation of the products has passed.

**9. Post Clearance Action**

A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number will not need to be endorsed by customs but will need to be presented upon re-import of the compensating products and retained for audit purposes

**10.VAT**

**11. Notes**

—  
11.1 If the compensating products / repaired items are imported in split consignments upon re-import of the compensating products / repaired items the original INF2 should be presented with the import entry. The INF2 will need to be written off progressively, certified and returned to the exporter until the final entry is made.  
11.2 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED

**21 00 004**

**1.Goods Covered**

Community goods temporarily exported outside the Community for repair under Outward Processing Relief (OPR) simplified procedure for repair, with application for authorisation for OPR being made at the time of lodging the export declaration 235

**2.Notice**

**3. Status of goods**

1<sup>st</sup> sub division: EX  
2<sup>nd</sup> sub division: enter code D

**4. Specific Fields in the declaration/notes on completion**

**Box 31-** must contain details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you will be required to provide security at re-import until evidence of export under OPR is produced

**Box 33** – must show the Commodity Code to 8 digits of the goods being entered to the export procedure

**5. Additional documents required**

A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required.

You will need to complete an INF2 where triangulation is involved or for re-imports of OPR goods in split consignments. If you do not import all the repaired goods in a single consignment you will still need to present an INF2 which customs will endorse and return to you for presentation when the next consignment is imported.

If you intend to triangulate the compensating products to another Member State **you must ensure that the INF2 is stamped by customs at the office of exit.**

Declare Docket number/Reference Number/Serial Number on all documents to evidence the audit trails using an AI GEN 39 statement.

**6. Security required**

**7. Additional information**

Security may required at importation see Note 4

Box 44 of the SAD must be completed by inserting:

- AI statements from Appendix C9 -The final date the consignment is

intended to be returned to the EC Statement = POD 06, 07 to 24 (See Vol 3 Part 4, Appendix C9)

- Rate of Yield =ROY 01 (See Vol 3 Part 4, Appendix C9)
- AI statement 00100 followed by ‘Simplified authorisation ‘ and OPR authorisation reference number OP/9999/999/99
- Document code C604 followed by document status code AC if you require an INF2 to be certified

**8. Pre-export action**

**9. Post Clearance Action**

—

A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number will not need to be endorsed by customs but the details will need to be entered in Box 40 upon re-import of the compensating products and retained for audit

**10.VAT**

—

**11. Notes**

11.1 This CPC is only available for goods which are exported for the purpose of being repaired and returned to the Community where the application for authorisation is being made at the time of lodging the export declaration. If any other process is intended this CPC is not appropriate and a UK or Single Community authorisation is required

11.2 Authorisation under this CPC may only be obtained by presenting a full export declaration at the place of export. Exports under this CPC may **not** therefore be made under Local Clearance Procedure (LCP) or Simplified Declaration Procedure (SDP)

11.3 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT WILL RESULT IN RELIEF DENIED WHEN THE GOODS ARE RE-IMPORTED

11.4 On re-importation you should use CPC 61 21 001 or 61 00 000

**21 00 005**

**1.Goods Covered**

Community good owned by authorised Government Departments or Agencies, that are VAT paid and not been subject to any refund of VAT, being exported for repair, or replacement under the standard exchange system

**2.Notice**

235

**3. Status of goods**

1<sup>st</sup> sub division: EX

2<sup>nd</sup> sub division: enter codes A or D as appropriate

**4. Specific Fields in the declaration/notes on completion**

**Box 31** must contain details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you will be required to provide security at re-import until evidence of export under OPR is produced

**Box 33** – must show the Commodity Code to 8 digits of the goods being entered to the export procedure

**5. Additional documents required**

A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required.

Export Licence if appropriate

**6. Security required**

—

**7. Additional information**

Box 44 of the SAD must be completed by inserting:

- AI statements from Appendix C9 -The final date the consignment is intended to be returned to the EC Statement = POD 06,07 to 24 (See Vol 3 Part 4, Appendix C9)
- Rate of Yield =ROY 01 (See Vol 3 Part 4, Appendix C9)
- AI statement 00100 followed by ‘Simplified authorisation ‘ and OPR authorisation reference number OP/9999/999/99

**8. Pre-export action**

—

**9. Post Clearance Action**

The export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number will not need to be endorsed by customs but the details will need to be entered in box 40 upon re-import of the compensating products and retained for audit purposes

**10.VAT**

—

**11. Notes**

11.1. Use of this CPC constitutes a declaration that the goods being exported are for the purpose of repair, process or replacement, and are the property of an authorised Government Department or Agency, and the following conditions apply:

The goods at the time of export are in free circulation and

- upon re-import will be subject to relief under Council Regulation 150/2003; and
- VAT has been accounted for on the goods, and no reclaim of VAT has been made; and
- On return of the goods to the Community, VAT will be accounted for on all repair, processing, replacement and transportation costs.

11.2 Non Government Departments or Agencies should use CPC s 21 00 000 or 21 00 004 as appropriate.

11.3 Upon re-import 61 21 009 should be used

**21 41 000**

<b>1. Goods Covered</b>	Goods imported to the Community for process, under IPR (Drawback) arrangements, being temporarily exported under the Outward Processing Relief (OPR)
<b>2. Notice</b>	221, 235
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code D
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 31</b> - must contain enough details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you may be required to provide security at re-import until the evidence of export under OPR can be proved <b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date</b>
<b>5. Additional documents required</b>	5.1 A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required. 5.2 Export Licence if appropriate 5.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This <b>will need to be certified by Customs</b> at either the supervising office or EPU along with the export declaration
<b>6. Security required</b>	Security may required at importation see Note 4
<b>7. Additional information</b>	Box 44 of the export declaration must be completed by inserting <ul style="list-style-type: none"> <li>• Document code C601 <ul style="list-style-type: none"> <li>○ IPR authorisation number</li> <li>○ Do not declare a document status code.</li> </ul> </li> <li>• Document code C019 <ul style="list-style-type: none"> <li>○ OPR authorisation number</li> <li>○ Do not declare a document status code</li> </ul> </li> <li>• Authorisation holders reference number as a GEN 45 AI statement –if any</li> <li>• Document code C604 followed by document status AC (if you require an INF2 to be certified)</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> </ul>
<b>8. Pre-export action</b>	8.1 An IPR authorisation or single community authorisation is required for this CPC. 8.2 If form C & E 1155-INF2 is presented Customs need to certify both the original and copy. Once certified the original should be returned to the exporter (for presentation at re-import) and the <b>copy retained at the EPU</b> until the final date for the re-importation of the products has passed
<b>9. Post Clearance Action</b>	The export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number will not need to be endorsed by customs but will need to be presented upon re-import of the compensating products and retained for audit
<b>10. VAT</b>	—
<b>11. Notes</b>	11.1 This CPC is only available for goods which are exported for the purpose of being replaced and returned to IPR Drawback, If any other process is intended this CPC is not appropriate and an OPR UK or Single Community authorisation is required. 11.2 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF

EXPORT UNDER CUSTOMS CONTROL WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED.

11.3 Goods originally imported using a simplified IPR authorisation cannot use this CPC

11.4 If the compensating products / repaired items are imported in split consignments upon re-import of the compensating products / repaired items the original INF2 should be presented with the import entry. The INF2 will need to be written off progressively, certified and returned to the exporter until the final entry is made.

## 21 41 001

### 1. Goods Covered

Goods imported to the Community for process, under IPR (Drawback) arrangements, being temporarily exported under the Outward Processing Relief (OPR) eligible for export under SDP, by or on behalf of an approved NES operator authorised to use SDP. Supplementary declaration to be made using CPC 21 41 003

### 2. Notice

221, 235

### 3. Status of goods

1<sup>st</sup> sub division: EX

2<sup>nd</sup> sub division: enter codes C or F as appropriate

### 4. Specific Fields in the declaration/notes on completion

**Box 31** must contain enough details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you may be required to provide security at re-import until the evidence of export under OPR can be proved

**Box 33** – must show the Commodity Code to 8 digits of the goods being entered to the export procedure

**Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date**

### 5. Additional documents required

5.1 A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required.

5.2 Export Licence if appropriate

5.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This **will need to be certified by Customs** at either the supervising office or EPU along with the export declaration

### 6. Security required

Security may required at importation see Note 4

### 7. Additional information

Box 44 of the export declaration must be completed by inserting

- document code C601
- IPR authorisation number
- Do not enter a document status code
- Document code C019.
- OPR authorisation number
- Do not enter a document status code
- Authorisation holders reference number as a GEN 45 AI statement –if any
- Document code C604 followed by document status AC if you require an INF2 to be certified
- Declare the full name and address of the supervising Customs Office as a SPOFF Statement
- Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement

### 8. Pre-export action

9.1 An IPR authorisation or single community authorisation is required for this CPC.

9.2 If form C & E 1155-INF2 is presented Customs need to certify both the original and copy. Once certified the original should be returned to the exporter (for presentation at re-import) and the **copy retained at the EPU** until the final date for the re-importation of the products has passed.

9.3 Goods to be presented to customs at the office of export or other designated place  
Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport

### 9. Post Clearance Action

The export entry and / or a copy of the departure message, clearly showing the

declaration unique consignment identifier reference (DUCR) number will not need to be endorsed by customs but will need to be presented upon re-import of the compensating products and retained for audit

## 10.VAT

### 11. Notes

11.1 This CPC is only available for goods which are exported for the purpose of being repaired and returned to IPR Drawback. If any other process is intended this CPC is not appropriate and an OPR UK or Single Community authorisation is required.

11.2 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT UNDER CUSTOMS CONTROL WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED.

11.3 Goods originally imported using a simplified IPR authorisation cannot use this CPC.

11.4 If the compensating products / repaired items are imported in split consignments upon re-import of the compensating products / repaired items the original INF2 should be presented with the import entry. The INF2 will need to be written off progressively, certified and returned to the exporter until the final entry is made. The pre and post shipment declarations for this procedure must be made to CHIEF.CPC 21 41 001 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 21 41 003

## 21 41 002

### 1.Goods Covered

Goods imported to the Community for process, under IPR (Drawback) arrangements, being temporarily exported under the Outward Processing Relief (OPR) eligible for export under LCP, by or on behalf of an approved NES operator authorised to use LCP. Supplementary declaration to be made using CPC 21 41 003

### 2.Notice

221, 235

### 3. Status of goods

1<sup>st</sup> sub division: EX

2<sup>nd</sup> sub division: enter code C or F as appropriate

### 4. Specific Fields in the declaration/notes on completion

**Box 31** must contain enough details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you may be required to provide security at re-import until the evidence of export under OPR can be proved

**Box 33** – must show the Commodity Code to 8 digits of the goods being entered to the export procedure

**Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date**

### 5. Additional documents required

5.1 A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required.

5.2 Export Licence if appropriate

5.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This **will need to be certified by Customs** at either the supervising office or EPU along with the export declaration. Enter document code C604 and document status AC.

### 6. Security required

Security may required at importation see Note 4

### 7. Additional information

Box 44 of the export declaration must be completed by inserting

- document code C601
- IPR authorisation number
- Do not enter a document status code
- document code C019
- OPR authorisation number
- Do not enter a document status code
- Authorisation holders reference number as a GEN 45 AI statement –if any
- Document code C604 followed by document status AC if you require an INF2 to be certified
- Authorised means of identifying the exported goods in the compensating products as a GEN39 statement.
- Declare the full name and address of the supervising Customs Office as a

	<p>SPOFF Statement</p> <ul style="list-style-type: none"> <li>• Details of security if required-enter the appropriate RFS code from Appendix C10</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement.</li> </ul>
<b>8. Pre-export action</b>	<p>9.1 An OPR authorisation or single community authorisation is required for this CPC.  9.2 If form C &amp; E 1155-INF2 is presented Customs need to certify both the original and copy. Once certified the original should be returned to the exporter (for presentation at re-import) and the <b>copy retained at the EPU</b> until the final date for the re-importation of the products has passed.  9.3 Goods to be presented to customs at the office of export or other designated place</p>
<b>9. Post Clearance Action</b>	<p>Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport</p> <p>The export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUOCR) number will not need to be endorsed by customs but will need to be presented upon re-import of the compensating products and retained for audit</p>
<b>10.VAT</b>	—
<b>11. Notes</b>	<p>10.1 This CPC is only available for goods which are exported for the purpose of being repaired and returned to IPR Drawback If any other process is intended this CPC is not appropriate and an OPR UK or Single Community authorisation is required.  10.2 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT UNDER CUSTOMS CONTROL WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED.  10.4 Goods originally imported using a simplified IPR authorisation cannot use this CPC.  10.5 If the compensating products / repaired items are imported in split consignments upon re-import of the compensating products / repaired items the original INF2 should be presented with the import entry. The INF2 will need to be written off progressively, certified and returned to the exporter until the final entry is made. The pre and post shipment declarations for this procedure must be made to CHIEF.CPC 21 41 002 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 21 41 003</p>
<b>21 41 003</b>	
<b>1.Goods Covered</b>	Supplementary declaration for Community goods temporarily exported outside the Community, under Outward Processing Relief (OPR) for repair or replacement under the standard exchange system where CPC 21 41 001 or 21 41 002 was used to pre enter the goods.
<b>2.Notice</b>	235
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes, Y-Z as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 31</b> must contain details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you will be required to provide security at re-import until evidence of export under OPR is produced  <b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure  <b>Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date</b></p>
<b>5. Additional documents required</b>	<p>A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUOCR) number produced from the CHIEF export system is required. Details of previous document should be entered in box 40  If you intend to sell the goods whilst they are outside the EU and the compensating products will be imported by 3<sup>rd</sup> parties you must ensure that the importer of the goods receives the evidence of export in order to gain relief at import and enters the goods to a CPC in the 48 or 61 21 series using a dummy authorization number OP 9999/999/99.  5.2 Export Licence if appropriate.</p>



	5.3 A certified INF2 if it is intended to triangulate the compensating products or import the compensating products in split consignments. If you intend to sell the goods whilst they are outside the EU and the compensating products will be imported by 3 <sup>rd</sup> parties you must ensure that the importer of the goods receives a certified INF2 (from the exporter) and enters the goods to a CPC in the 48 or 61 21 series using a dummy authorization number OP 9999/999/99.
<b>6. Security required</b>	Security may required at importation see paragraph 4 above, and note 5 to CPC 61 21 000
<b>7. Additional information</b>	7.1 An Outward Processing Relief (OPR) authorisation or single community authorisation is required. 7.2 Box 44 of the SAD must be completed by inserting: <ul style="list-style-type: none"> <li>• document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code</li> <li>• document code C019</li> <li>• OPR authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement –if any</li> <li>• Document code C604 followed by document status AC if you require an INF2 to be certified</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Enter the Authorised means of identifying the exported goods in the compensating products using AI statement GEN39. Declare Docket number/Reference Number/Serial Number on all documents to evidence the audit trails</li> </ul> <p><b>Box 40</b> Enter code X or Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date</p>
	7.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This <b>will need to be certified by Customs</b> at either the supervising office or EPU along with the export declaration.
<b>8. Pre-export action</b>	8.1 An OPR authorisation or single community authorisation is required for this CPC. 8.2 If form C & E 1155-INF2 is presented Customs need to certify both the original and copy. Once certified the original should be returned to the exporter (for presentation at re-import) and the <b>copy retained at the EPU</b> until the final date for the re-importation of the products has passed.
<b>9. Post Clearance Action</b>	A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCCR) number will not need to be endorsed by customs but will need to be presented upon re-import of the compensating products and retained for audit purposes
<b>10.VAT</b>	—
<b>11. Notes</b>	11.1 If the compensating products / repaired items are imported in split consignments upon re-import of the compensating products / repaired items the original INF2 should be presented with the import entry. The INF2 will need to be written off progressively, certified and returned to the exporter until the final entry is made. 11.2 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED
<b>21 41 B51</b>	
<b>1.Goods Covered</b>	Goods imported to the Community for process, under IPR (Drawback) arrangements, being temporarily exported under the Outward Processing Relief (OPR) simplified procedure for repair, with application for authorisation for OPR being made at the time of lodging the export declaration
<b>2.Notice</b>	221, 235
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code D
<b>4. Specific Fields in the declaration/notes on</b>	<b>Box 31</b> must contain enough details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered

<b>completion</b>	<p>you may be required to provide security at re-import until the evidence of export under OPR can be proved</p> <p><b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure</p> <p><b>Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date</b></p>
<b>5. Additional documents required</b>	<p>5.1 A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required.</p> <p>5.2 Export Licence if appropriate</p> <p>5.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This <b>will need to be certified by Customs</b> at either the supervising office or EPU along with the export declaration</p>
<b>6. Security required</b>	Security may required at importation see Note 4
<b>7. Additional information</b>	<p>Box 44 of the export declaration must be completed by inserting</p> <ul style="list-style-type: none"> <li>• AI statements from Appendix C9 -The final date the consignment is intended to be returned to the EC Statement = POD 06 07-24 (See Vol 3 Part 4, Appendix C9)</li> <li>• Rate of Yield =ROY 01 (See Vol 3 Part 4, Appendix C9)</li> <li>• AI statement 00100 followed by ‘Simplified authorisation ‘ and OPR authorisation reference number OP/9999/999/99</li> <li>• Document code C604 followed by document status code AC if you require an INF2 to be certified</li> <li>• document code C601</li> <li>• IPR authorisation number</li> <li>• Do not declare a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement –if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> </ul>
<b>8. Pre-export action</b>	<p>8.1 An IPR authorisation or single community authorisation is required for this CPC.</p> <p>8.2 If form C &amp; E 1155-INF2 is presented Customs need to certify both the original and copy. Once certified the original should be returned to the exporter (for presentation at re-import) and the <b>copy retained at the EPU</b> until the final date for the re-importation of the products has passed.</p>
<b>9. Post Clearance Action</b>	The export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number will not need to be endorsed by customs but the details will need to be entered in Box 40 upon re-import of the compensating products and retained for audit
<b>10.VAT</b>	—
<b>11. Notes</b>	<p>11.1 This CPC is only available for goods which are exported for the purpose of being repaired and returned to IPR Drawback, where the application for authorisation for OPR is being made at the time of lodging the export declaration. If any other process is intended this CPC is not appropriate and an OPR UK or Single Community authorisation is required.</p> <p>11.2 Authorisation under this CPC may only be obtained by presenting a full export declaration at the place of export. Exports under this CPC may not therefore be made under NES Local Clearance Procedures (LCP) or Simplified Declaration Procedures (SDP)</p> <p>11.3 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT UNDER CUSTOMS CONTROL WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED.</p> <p>11.4 Goods originally imported using a simplified IPR authorisation cannot use this CPC.</p> <p>11.5 If the compensating products / repaired items are imported in split consignments upon re-import of the compensating products / repaired items the original INF2 should be presented with the import entry. The INF2 will need to be written off progressively, certified and returned to the exporter until the final entry is made.</p>

<b>1. Goods Covered</b>	Goods imported to the Community for process, under IPR (Drawback) arrangements, being exported for replacement under guarantee under the Outward Processing Relief (OPR)
<b>2. Notice</b>	221, 235
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes D as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 31</b> must contain enough details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you may be required to provide security at re-import until the evidence of export under OPR can be proved <b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date</b>
<b>5. Additional documents required</b>	5.1 A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required. 5.2 Export Licence if appropriate 5.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This <b>will need to be certified by Customs</b> at either the supervising office or EPU along with the export declaration
<b>6. Security required</b>	Security may required at importation see Note 4
<b>7. Additional information</b>	Box 44 of the export declaration must be completed by inserting <ul style="list-style-type: none"> <li>• document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code</li> <li>• Document code C019</li> <li>• OPR authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement – if any</li> <li>• Document code C604 followed by document status AC (if you require an INF2 to be certified)</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> </ul>
<b>8. Pre-export action</b>	8.1 An IPR authorisation or single community authorisation is required for this CPC. 8.2 If form C & E 1155-INF2 is presented Customs need to certify both the original and copy. Once certified the original should be returned to the exporter (for presentation at re-import) and the <b>copy retained at the EPU</b> until the final date for the re-importation of the products has passed
<b>9. Post Clearance Action</b>	The export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number will not need to be endorsed by customs but will need to be presented upon re-import of the compensating products and retained for audit
<b>10. VAT</b>	—
<b>11. Notes</b>	11.1 This CPC is only available for goods which are exported for the purpose of being replaced and returned to IPR Drawback, If any other process is intended this CPC is not appropriate and an OPR UK or Single Community authorisation is required. 11.2 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT UNDER CUSTOMS CONTROL WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED. 11.3 Goods originally imported using a simplified IPR authorisation cannot use this CPC 11.4 If the compensating products / repaired items are imported in split consignments upon re-import of the compensating products / repaired items the original INF2 should be presented with the import entry. The INF2 will need to be written off progressively, certified and returned to the exporter until the final entry is made.

21 51 000

<b>1. Goods Covered</b>	Goods imported to the Community for process, under IPR (Suspension) arrangements, being temporarily exported under the Outward Processing Relief (OPR).
<b>2. Notice</b>	221, 235
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code D as appropriate.
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 31</b> - must contain enough details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you may be required to provide security at re-import until the evidence of export under OPR can be proved <b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure
<b>5. Additional documents required</b>	5.1 A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required 5.2 Export Licence if appropriate 5.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This <b>will need to be certified by Customs</b> at either the supervising office or EPU along with the export declaration. <b>You must ensure that the INF2 is stamped by customs at the office of exit.</b>
<b>6. Security required</b>	Security may required at importation see Note 4
<b>7. Additional information</b>	Box 44 of the export declaration must be completed by inserting <ul style="list-style-type: none"> <li>• document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code</li> <li>• document code C019</li> <li>• OPR authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement –if any</li> <li>• Document code C604 followed by document status AC (if you require an INF2 to be certified)</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> </ul>
<b>8. Pre-export action</b>	8.1 An IPR authorisation or single community authorisation is required for this CPC. 8.2 If form C & E 1155-INF2 is presented Customs need to certify both the original and copy. Once certified the original should be returned to the exporter (for presentation at re-import) and the <b>copy retained at the EPU</b> until the final date for the re-importation of the products has passed
<b>9. Post Clearance Action</b>	The export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number will not need to be endorsed by customs but the details will need to be entered in box 40 upon re-import of the compensating products and retained for audit
<b>10. VAT</b>	—
<b>11. Notes</b>	11.1 This CPC is only available for goods which are exported for the purpose of being processed and returned to IPR Suspension. If any other process is intended this CPC is not appropriate and an OPR UK or Single Community authorisation is required. 11.2 Authorisation under this CPC may only be obtained by presenting a full export declaration at the place of export. Exports under this CPC may not therefore be made under NES Local Clearance Procedures (LCP) or Simplified Declaration Procedures (SDP) 11.3 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT UNDER CUSTOMS CONTROL WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED. 11.4 Goods originally imported using a simplified IPR authorisation cannot use this CPC 11.5 If the compensating products / repaired items are imported in split consignments upon re-import of the compensating products / repaired items the original INF2 should be presented with the import entry. The INF2 will need to be written off progressively, certified and returned to the exporter until the final entry is made.

## 21 51 001

<b>1. Goods Covered</b>	Goods imported to the Community for process, under IPR (Suspension) arrangements, being temporarily exported under the Outward Processing Relief (OPR) eligible for export under SDP, by or on behalf of an approved NES operator authorised to use SDP. Supplementary declaration to be made using CPC 21 51 003
<b>2. Notice</b>	221, 235
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes C or F as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 31</b> must contain enough details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you may be required to provide security at re-import until the evidence of export under OPR can be proved <b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 40</b> Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	5.1 A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required. 5.2 Export Licence if appropriate 5.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This <b>will need to be certified by Customs</b> at either the supervising office or EPU along with the export declaration. Enter document code C604 and document status AC.
<b>6. Security required</b>	Security may be required at importation see Note 4
<b>7. Additional information</b>	Box 44 of the export declaration must be completed by inserting <ul style="list-style-type: none"><li>• document code C601</li><li>• IPR authorisation number</li><li>• Do not enter a document status code</li><li>• Document code C019.</li><li>• OPR authorisation number</li><li>• Do not enter a document status code</li><li>• Authorisation holders reference number as a GEN 45 AI statement –if any</li><li>• Document code C604 followed by document status AC if you require an INF2 to be certified</li><li>• Enter the Authorised means of identifying the exported goods in the compensating products as AI statement GEN39.</li><li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li><li>• Details of security if required-enter the appropriate RFS code from Appendix C10</li><li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement.</li></ul>
<b>8. Pre-export action</b>	9.1 An IPR authorisation or single community authorisation is required for this CPC. 9.2 If form C & E 1155-INF2 is presented Customs need to certify both the original and copy. Once certified the original should be returned to the exporter (for presentation at re-import) and the <b>copy retained at the EPU</b> until the final date for the re-importation of the products has passed.
<b>9. Post Clearance Action</b>	9.3 Goods to be presented to customs at the office of export or other designated place Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport  The export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number will not need to be endorsed by customs but will need to be presented upon re-import of the compensating products and retained for audit

## 10.VAT

### 11. Notes

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11.1 This CPC is only available for goods which are exported for the purpose of being repaired and returned to IPR suspension. If any other process is intended this CPC is not appropriate and an OPR UK or Single Community authorisation is required.

11.2 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT UNDER CUSTOMS CONTROL WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED.

11.3 Goods originally imported using a simplified IPR authorisation cannot use this CPC.

11.4 If the compensating products / repaired items are imported in split consignments upon re-import of the compensating products / repaired items the original INF2 should be presented with the import entry. The INF2 will need to be written off progressively, certified and returned to the exporter until the final entry is made. The pre and post shipment declarations for this procedure must be made to CHIEF.CPC 21 51 002 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 21 51 003

## 21 51 002

### 1.Goods Covered

Goods imported to the Community for process, under IPR (Suspension) arrangements, being temporarily exported under the Outward Processing Relief (OPR) eligible for export under LCP, by or on behalf of an approved NES operator authorised to use LCP. Supplementary declaration to be made using CPC 21 51 003 221, 235

### 2.Notice

### 3. Status of goods

1<sup>st</sup> sub division: EX

2<sup>nd</sup> sub division: enter code F

### 4. Specific Fields in the declaration/notes on completion

**Box 31** must contain enough details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you may be required to provide security at re-import until the evidence of export under OPR can be proved

**Box 33** – must show the Commodity Code to 8 digits of the goods being entered to the export procedure

Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date

### 5. Additional documents required

5.1 A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required.

5.2 Export Licence if appropriate

5.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This **will need to be certified by Customs** at either the supervising office or EPU along with the export declaration. Enter document code C604 and document status AC.

### 6. Security required

### 7. Additional information

Security may required at importation see Note 4

Box 44 of the export declaration must be completed by inserting

- document code C601
- IPR authorisation number
- Do not enter a document status code
- Document code C019.
- OPR authorisation number
- Do not enter a document status code
- Authorisation holders reference number as a GEN 45 AI statement –if any
- Document code C604 followed by document status AC if you require an INF2 to be certified
- Authorised means of identifying the exported goods in the compensating products using an AI GEN 39 statement.
- Declare the full name and address of the supervising Customs Office as a SPOFF Statement
- Details of security if required-enter the appropriate RFS code from

Appendix C10

- Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement.

**8. Pre-export action**

9.1 An IPR authorisation or single community authorisation is required for this CPC.  
9.2 If form C & E 1155-INF2 is presented Customs need to certify both the original and copy. Once certified the original should be returned to the exporter (for presentation at re-import) and the **copy retained at the EPU** until the final date for the re-importation of the products has passed.

**9. Post Clearance Action**

9.3 Goods to be presented to customs at the office of export or other designated place  
Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport

The export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number will not need to be endorsed by customs but will need to be presented upon re-import of the compensating products and retained for audit

**10.VAT**

**11. Notes**

—  
11.1 This CPC is only available for goods which are exported for the purpose of being repaired and returned to IPR suspension. If any other process is intended this CPC is not appropriate and an OPR UK or Single Community authorisation is required.

11.2 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT UNDER CUSTOMS CONTROL WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED.

11.3 Goods originally imported using a simplified IPR authorisation cannot use this CPC.

11.4 If the compensating products / repaired items are imported in split consignments upon re-import of the compensating products / repaired items the original INF2 should be presented with the import entry. The INF2 will need to be written off progressively, certified and returned to the exporter until the final entry is made. The pre and post shipment declarations for this procedure must be made to CHIEF.CPC 21 51 002 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 21 51 003

**21 51 003**

**1.Goods Covered**

Supplementary declaration for Community goods temporarily exported outside the Community, under Outward Processing Relief (OPR) for repair or replacement under the standard exchange system where CPC 21 51 001 or 21 51 002 was used to pre enter the goods.

**2.Notice**

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**3. Status of goods**

1<sup>st</sup> sub division: EX

2<sup>nd</sup> sub division: enter codes, Y-Z as appropriate

**4. Specific Fields in the declaration/notes on completion**

**Box 31** must contain details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you will be required to provide security at re-import until evidence of export under OPR is produced

**Box 33** – must show the Commodity Code to 8 digits of the goods being entered to the export procedure

Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date

**5. Additional documents required**

A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required. Details of previous document should be entered in box 40

If you intend to sell the goods whilst they are outside the EU and the compensating products will be imported by 3<sup>rd</sup> parties you must ensure that the importer of the goods receives the evidence of export in order to gain relief at import and enters the goods to a CPC in the 48 or 61 21 series using a dummy authorization number OP 9999/999/99.

	5.2 Export Licence if appropriate.
	5.3 A certified INF2 if it is intended to triangulate the compensating products or import the compensating products in split consignments. If you intend to sell the goods whilst they are outside the EU and the compensating products will be imported by 3 <sup>rd</sup> parties you must ensure that the importer of the goods receives a certified INF2 (from the exporter) and enters the goods to a CPC in the 48 or 61 21 series using a dummy authorization number OP 9999/999/99.
<b>6. Security required</b>	Security may required at importation see paragraph 4 above, and note 5 to CPC 61 21 000
<b>7. Additional information</b>	7.1 An Outward Processing Relief (OPR) authorisation or single community authorisation is required. 7.2 Box 44 of the SAD must be completed by inserting: <ul style="list-style-type: none"> <li>• document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code</li> <li>• Document code C019.</li> <li>• OPR authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li> <li>• Document code C604 followed by document status AC if you require an INF2 to be certified</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Enter Authorised means of identifying the exported goods in the compensating products as AI statement GEN39. Declare Docket number/Reference Number/Serial Number on all documents to evidence the audit trails</li> </ul>
	<b>Box 40</b> Enter code X or Z as appropriate followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
	7.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This <b>will need to be certified by Customs</b> at either the supervising office or EPU along with the export declaration.
<b>8. Pre-export action</b>	8.1 An OPR authorisation or single community authorisation is required for this CPC. 8.2 If form C & E 1155-INF2 is presented Customs need to certify both the original and copy. Once certified the original should be returned to the exporter (for presentation at re-import) and the <b>copy retained at the EPU</b> until the final date for the re-importation of the products has passed.
<b>9. Post Clearance Action</b>	A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number will not need to be endorsed by customs but will need to be presented upon re-import of the compensating products and retained for audit purposes
<b>10.VAT</b>	—
<b>11. Notes</b>	11.1 If the compensating products / repaired items are imported in split consignments upon re-import of the compensating products / repaired items the original INF2 should be presented with the import entry. The INF2 will need to be written off progressively, certified and returned to the exporter until the final entry is made. 11.2 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED
<b>21 51 B51</b>	
<b>1.Goods Covered</b>	Goods imported to the Community for process, under IPR (suspension) arrangements, being temporarily exported under the Outward Processing Relief (OPR) simplified procedure for repair, with application for authorisation for OPR being made at the time of lodging the export declaration
<b>2.Notice</b>	221, 235



<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes A or D as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 31</b> - must contain enough details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you may be required to provide security at re-import until the evidence of export under OPR can be proved <b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	5.1 A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required. 5.2 Export License if appropriate 5.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This <b>will need to be certified by Customs</b> at either the supervising office or EPU along with the export declaration
<b>6. Security required</b>	Security may required at importation see Note 4
<b>7. Additional information</b>	Box 44 of the export declaration must be completed by inserting <ul style="list-style-type: none"> <li>• AI statements from Appendix C9 -The final date the consignment is intended to be returned to the EC Statement = POD 06, 07 to 24 (See Vol 3 Part 4, Appendix C9)</li> <li>• Rate of Yield =ROY 01 (See Vol 3 Part 4, Appendix C9)</li> <li>• Declare ‘Simplified authorisation’, OPR authorisation reference number OP/9999/999/99 as a 00100 AI statement</li> <li>• Document code C604 followed by document status code AC (if you require an INF2 to be certified)</li> <li>• Document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement–if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> </ul>
<b>8. Pre-export action</b>	8.1 An IPR authorisation or single community authorisation is required for this CPC. 8.2 If form C & E 1155-INF2 is presented Customs need to certify both the original and copy. Once certified the original should be returned to the exporter (for presentation at re-import) and the <b>copy retained at the EPU</b> until the final date for the re-importation of the products has passed.
<b>9. Post Clearance Action</b>	The export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number will not need to be endorsed by customs but the details will need to be entered in box 40 upon re-import of the compensating products and retained for audit
<b>10.VAT</b>	—
<b>11. Notes</b>	11.1 This CPC is only available for goods which are exported for the purpose of being repaired and returned to IPR Suspension, where the application for authorisation for OPR is being made at the time of lodging the export declaration. If any other process is intended this CPC is not appropriate and an OPR UK or Single Community authorisation is required. 11.2 Authorisation under this CPC may only be obtained by presenting a full export declaration at the place of export. Exports under this CPC may not therefore be made under NES Local Clearance Procedures (LCP) or Simplified Declaration Procedures (SDP) 11.3 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT UNDER CUSTOMS CONTROL WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED. 11.4 Goods originally imported using a simplified IPR authorisation cannot use this CPC. 11.5 If the compensating products / repaired items are imported in split consignments upon re-import of the compensating products / repaired items the original INF2 should be presented with the import entry. The INF2 will need to be written off progressively, certified and returned to the exporter until the final entry is made.

## 21 51 B52

<b>1. Goods Covered</b>	Goods imported to the Community for process, under IPR (Suspension) arrangements, being temporarily exported under the Outward Processing Relief (OPR) procedure for replacement under guarantee.
<b>2. Notice</b>	221, 235
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code D
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 31</b> must contain enough details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you may be required to provide security at re-import until the evidence of export under OPR can be proved <b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	5.1 A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required. 5.2 Export Licence if appropriate 5.3 If it is intended to triangulate the compensating products to another Member State after process or re-import the compensating products in split consignments, the exporter will need to complete an INF2 form in duplicate. This <b>will need to be certified by Customs</b> at either the supervising office or EPU along with the export declaration. <b>You must ensure that the INF2 is stamped by customs at the office of exit.</b>
<b>6. Security required</b>	Security may required at importation see Note 4
<b>7. Additional information</b>	Box 44 of the export declaration must be completed by inserting <ul style="list-style-type: none"><li>• document code C601</li><li>• IPR authorisation number</li><li>• Do not enter a document status code</li><li>• document code C019</li><li>• OPR authorisation number</li><li>• Do not enter a document status code</li><li>• Authorisation holders reference number as a GEN 45 AI statement–if any</li><li>• Document code C604 followed by document status AC (if you require an INF2 to be certified)</li><li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li></ul>
<b>8. Pre-export action</b>	8.1 An IPR authorisation or single community authorisation is required for this CPC. 8.2 If form C & E 1155-INF2 is presented Customs need to certify both the original and copy. Once certified the original should be returned to the exporter (for presentation at re-import) and the <b>copy retained at the EPU</b> until the final date for the re-importation of the products has passed
<b>9. Post Clearance Action</b>	The export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number will not need to be endorsed by customs but the details will need to be entered in box 40 upon re-import of the compensating products and retained for audit
<b>10. VAT</b>	
<b>11. Notes</b>	11.1 This CPC is only available for goods which are exported for the purpose of being replaced and returned to IPR Suspension, If any other process is intended this CPC is not appropriate and an OPR UK or Single Community authorisation is required. 11.2 Authorisation under this CPC may only be obtained by presenting a full export declaration at the place of export. Exports under this CPC may not therefore be made under NES Local Clearance Procedures (LCP) or Simplified Declaration Procedures (SDP) 11.3 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF

EXPORT UNDER CUSTOMS CONTROL WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED.

11.4 Goods originally imported using a simplified IPR authorisation cannot use this CPC

11.5 If the compensating products / repaired items are imported in split consignments upon re-import of the compensating products / repaired items the original INF2 should be presented with the import entry. The INF2 will need to be written off progressively, certified and returned to the exporter until the final entry is made.

**TEMPORARY DISPATCH/EXPORT UNDER AN OUTWARD PROCESSING PROCEDURE OTHER THAN THOSE REFERRED TO UNDER CODES 21 OR 25**

**22 00 000**

<b>1</b>	<b>Goods covered</b>	Community goods, being temporarily exported outside the Community for process, repair, adaption, reworking or making up outside the Community where VAT relief only will be claimed when the compensating products are re-imported.
<b>2</b>	<b>Notice</b>	702.
<b>3</b>	<b>Status of goods</b>	T2.
<b>4</b>	<b>Specific fields on the declaration</b>	CPC 22 00 000 must be entered in Box 37 of the SAD.
<b>5</b>	<b>Additional documents</b>	—
<b>6</b>	<b>Security required</b>	—
<b>7</b>	<b>Additional information</b>	—
<b>8</b>	<b>Pre-export action</b>	—
<b>9</b>	<b>Post-export action</b>	—
<b>10</b>	<b>VAT</b>	Use of this CPC constitutes a declaration that the goods are intended for temporary export, for the purpose of processing or treatment outside the EC, and for re-importation after completion of the process.
<b>11</b>	<b>Notes</b>	This CPC may be used when the exported goods are intended for process, repair, adaption, reworking or making up outside the Community and re-import, and the returned product will be subject to a claim for relief from Import VAT only. An authorisation for OPR is not required in order to use this CPC. On re-importation CPC 40 00 065, 40 22 0065 or 49 00 065 (re-importation from a Special Territory) must be used.

**22 00 001**

<b>1.</b>	<b>Goods Covered</b>	Community textile goods temporarily exported outside the Community for processing, where OPT is being claimed.
<b>2.</b>	<b>Notice</b>	DoTI Notice to Importers No. 2735
<b>3.</b>	<b>Status of goods</b>	T2
<b>4.</b>	<b>Specific Fields in the declaration/notes on completion</b>	22 00 001 must be entered in Box 37.
<b>5.</b>	<b>Additional documents</b>	An extra copy of the export SAD. Export licence, if appropriate.
<b>6.</b>	<b>Security required</b>	—
<b>7.</b>	<b>Additional information</b>	Box 44 of the SAD is to be completed by entering the following: Document Code Y009 with OPT authorisation number
<b>8.</b>	<b>Pre-export action.</b>	OPT prior authorisation required.
<b>9.</b>	<b>Post export action</b>	The extra copy of the export SAD will be retained by Customs for control purposes. The prior authorisation will be returned to the exporter for use when the

	compensating products are re-imported.
<b>10. VAT</b>	—
<b>11. Notes</b>	—
<b>22 00 002</b>	
<b>1. Goods Covered</b>	Community textile goods temporarily exported outside the Community for processing where OPR and OPT are being claimed.
<b>2. Notice</b>	2.1 – Notice 235 2.2 – DoTI Notice to Importers No. 2735.
<b>3. Status of goods</b>	T2.
<b>4. Specific Fields in the declaration/notes on completion</b>	22 00 002 must be entered in Box 37.
<b>5. Additional documents required</b>	An extra copy of the export SAD. Export licence, if appropriate.
<b>6. Security required</b>	—
<b>7. Additional information</b>	Box 44 of the SAD is to be completed by entering the following: <ul style="list-style-type: none"> <li>(a) Document Code C019 authorisation number <ul style="list-style-type: none"> <li>▪ Declare the full name and address of the OPR supervising Customs Office as a SPOFF statement.</li> </ul> </li> <li>(b) Authorised means of identifying the exported goods in the compensating products.</li> <li>(c) Document Code Y009 with OPT authorisation number.</li> </ul>
<b>8. Pre-export action</b>	OPR General Authorisation required. OPT Prior Authorisation required.
<b>9. Post export action</b>	The extra copy of the export SAD will be retained by Customs for control purposes. The prior authorisation will be returned to the exporter for use when the compensating products are re-imported.
<b>10. VAT</b>	—
<b>11. Notes</b>	Compensating products must be imported within the time limit shown on the authorisation.
<b>23 00 000</b>	
<b>1. Goods Covered</b>	Free circulation goods not proper to any other export CPC, which are intended to be returned unaltered and then declared for returned goods relief (RGR). Including the following and similar types of goods exported as freight; <ul style="list-style-type: none"> <li>• Professional effects such as tools, survey, film and radio equipment, theatrical properties, musical instruments</li> <li>• Works of art and other items exported solely for exhibition, display or demonstration;</li> <li>• Trade samples;</li> <li>• Trophies belonging to a sporting or organising body based in the UK;</li> <li>• Other goods on hire or loan, or for use in projects overseas etc.</li> </ul>
<b>2. Notice</b>	236
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code D
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 31</b> - must contain enough details to enable the consignment to be identified on return e.g. serial numbers, marks or model numbers. If this information is not entered you may be required to provide security at re-import until the evidence of export can be proved <b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure
<b>5. Additional documents required</b>	Export Licence if appropriate
<b>6. Security required</b>	—
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	—
<b>9. Post Clearance</b>	Quote the export declaration reference in support of any subsequent claim to RGR in

<b>Action</b>	Box 40 in the format EPU, Entry Number and date
<b>10.VAT</b>	
<b>11. Notes</b>	This CPC must only be used for free circulation goods eligible for RGR when re-imported.
<b>31 00 000</b>	
<b>1.Goods Covered</b>	Goods in temporary storage imported under CFSP declared to an export procedure.
<b>2.Notice</b>	—
<b>3. Status of goods</b>	T1.
<b>4. Specific Fields in the declaration/notes on completion</b>	31 00 000 must be entered in Box 37 of the SAD.
<b>5. Additional documents</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	Level of representation to be indicated in Box 14 (as appropriate). Enter UCR given at import for consignment in Box 44.
<b>8. Pre-export action</b>	—
<b>9. Post export action</b>	—
<b>10. VAT</b>	—
<b>11. Notes</b>	The CPC is to be entered on the full pre-shipment declaration or only on the post-shipment declaration where an export simplified procedure LCP or SDP is used.
<b>31 00 001</b>	
<b>1.Goods Covered</b>	Aircraft Spare parts exported as freight from an aircraft spare parts depot (ASPS) i.e. not fitted to a qualifying aircraft.
<b>2.Notice</b>	28
<b>3. Status of goods</b>	1 <sup>st</sup> sub division : EX 2 <sup>nd</sup> sub division : enter codes A D,Y or-Z as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	—
<b>5. Additional documents required</b>	A list of spare parts and their total value. If entry has been made by SDP/ LCP a copy of the export entry showing the declaration unique reference number (DUCR).
<b>6. Security required</b>	Not normally requires as long as authorisation number is shown in box 44
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter document code N990 followed by the <ul style="list-style-type: none"> <li>• ASPD authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> </ul>
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	A copy of the export entry produced from the CHIEF export system is required to be retained for audit purposes
<b>10.VAT</b>	—
<b>11. Notes</b>	—
<b>31 00 002</b>	
<b>1.Goods Covered</b>	Aircraft Spare parts exported as freight from an aircraft spare parts depot (ASPD) i.e. not fitted to a qualifying aircraft eligible for export under SDP, by or on behalf of an

	approved NES operator authorised to use SDP. Supplementary declaration to be made using CPC 31 00 004
<b>2. Notice</b>	28
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes C or F, as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	—
<b>5. Additional documents required</b>	A list of spare parts and their total value.
<b>6. Security required</b>	Not normally requires as long as authorisation number is shown in box 44
<b>7. Additional information</b>	In Box 44 of the SAD enter the <ul style="list-style-type: none"> <li>• document code N990</li> <li>• ASPD authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li> </ul>
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required to be retained for audit purposes
<b>10. VAT</b>	—
<b>11. Notes</b>	—
<b>31 00 003</b>	
<b>1. Goods Covered</b>	Aircraft Spare parts exported as freight from an aircraft spare parts depot (ASPD) i.e. not fitted to a qualifying aircraft. eligible for export under LCP, by or on behalf of an approved NES operator authorised to use LCP Supplementary declaration to be made using CPC 31 00 004
<b>2. Notice</b>	28
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes C or F, as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	—
<b>5. Additional documents required</b>	A list of spare parts and their total value.
<b>6. Security required</b>	Not normally requires as long as authorisation number is shown in box 44
<b>7. Additional information</b>	In Box 44 of the SAD enter the <ul style="list-style-type: none"> <li>• document code N990</li> <li>• ASPD authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li> </ul>
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required to be retained for audit purposes
<b>10. VAT</b>	—
<b>11. Notes</b>	—

## 31 00 004

<b>1.Goods Covered</b>	Aircraft Spare parts exported as freight from an aircraft spare parts depot (ASPD) i.e. not fitted to a qualifying aircraft. Supplementary declaration where 31 00 002 or 31 00 003 have been used to pre enter the goods.
<b>2.Notice</b>	28
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes, Y-Z as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	—
<b>5. Additional documents required</b>	A list of spare parts and their total value. If entry has been made by SDP/ LCP a copy of the export entry showing the declaration unique reference number (DUCR).
<b>6. Security required</b>	Not normally requires as long as authorisation number is shown in box 44
<b>7. Additional information</b>	In Box 44 of the SAD enter the <ul style="list-style-type: none"><li>• document code N990</li><li>• ASPD authorisation number</li><li>• Do not enter a document status code</li><li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li><li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li></ul> <b>Box 40</b> Enter code X or Z as appropriate, followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	A copy of the export entry and / or a copy of the departure message, clearly showing the declaration unique consignment identifier reference (DUCR) number produced from the CHIEF export system is required to be retained for audit purposes
<b>10.VAT</b>	—
<b>11. Notes</b>	—

## 31 00 017

<b>1.Goods Covered</b>	Re-export by air or sea of goods imported to MoU approved Temporary Storage premises, where value does not exceed £2,000, at individual consignment level. Prior approval required. This CPC does not cover Controlled / restricted goods.
<b>2.Notice</b>	<b>THE USE OF THIS CPC IS RESTRICTED TO EXPRESS INDUSTRY NEW EXPORT SYSTEM APPROVED MOU OPERATORS ONLY.</b>  <b>Refer to Understanding MOU document &amp; NES MOU Temporary Storage terms &amp; conditions.</b>
<b>3. Status of the goods.</b>	This CPC is only to be used for re-export where goods have been declared at Import under CPC 00 09 034
<b>4. Specific Fields in the declaration/notes on completion</b>	The CPC (Box 37) must be 31 00 017. CHIEF entry format IEFD. Full details can be found in the data requirements provided to MoU approved operators
<b>5. Additional documents required</b>	As MOU Operators are authorised individually to use CPC 31 00 017 there is no longer a requirement to routinely produce Removal Authorities & Manifests to HMRC. There is however a requirement to perform variable tests on systems for Customs control and assurance purposes. Refer to MOU Agreements.
<b>6. Security required</b>	Deed of Undertaking
<b>7. Additional information</b>	—
<b>8. Pre-export Action</b>	Provide details of import entry details in box 44
<b>9. Post export action</b>	Any enquiries should be addressed to the Import Officer where the declaration was originally presented.

**10. VAT**  
**11. Notes** The re-export must be within 4 days. Import must be declared under CPC 00 09 034. Use of this CPC is for 3<sup>rd</sup> country “Export” traffic only – not to be used for EU movements. Goods entered to this CPC for export but moved via another MS – Full Community Transit Procedures apply

**31 07 002**

**1. Goods Covered** Tobacco products (in free circulation), Community produced, re-exported from a Registered Tobacco Store to non-EU countries and/or special territories of the Community.

**2. Notice** 476

**3. Status of the goods.** Box 1 enter code EX followed by A or D as appropriate.

**4. Specific Fields in the declaration/notes on completion** Box 31 –warehouse stock record reference numbers should be entered.  
 Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure.  
 Box 49 enter:  
 Y followed by identification number (approval number) of warehouse. The country code should be shown as GB  
 For goods moving in excise duty suspension the following documents are required:  
 For direct exports: Form W8 (from the approved warehouse to the port of exportation in the UK)  
 For indirect exports: An AAD (from the approved warehouse to the place of exit from the EU)  
 For both direct and indirect exports, financial security is mandatory of both the AAD and W8.

**5. Additional documents required** —

**6. Security required** —

**7. Additional information** —

**8. Pre-export Action** —

**9. Post export action** Both the W8 and AAD must be discharged at the place of exit from the EU. Copy 3 (ENDORSED) must be returned to the warehouse of dispatch to discharge the movement.  
 Documentary evidence of export is required to support a claim to VAT zero-rating. The UK supplier must ensure that they obtain and keep official or commercial evidence for all consignments.  
 If evidence of export is not obtained within the specified period then the supply must not be zero rated. For full details on VAT time limits for exports and zero-rating see Notice 703.

**10. VAT**

**11. Notes** —

**31 51 000**

**1. Goods Covered** Re export of goods entered to IPR Suspension

**2. Notice** 221, 276

**3. Status of goods** 1<sup>st</sup> sub division: EX  
 2<sup>nd</sup> sub division: enter code D.

**4. Specific Fields in the declaration/notes on completion** **Box 33** – must show the Commodity Code to 8 digits of the goods being entered to the export procedure  
 Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date

**5. Additional documents required** —

**6. Security required** Security is not normally required unless the goods are identified in Commission Regulation 2454/93 Annex 44C, in which case security (subject to the minimum



<b>7. Additional information</b>	quantities) will be required to move the goods to the office of exit. In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” or the supervising office if assurance has been passed over to local control.</li> <li>• Declare ‘Simplified authorisation ‘, IPR authorisation reference number IP /9999/999/99 as a 00100 AI statement for goods entered to simplified IPR</li> <li>• . Enter “IP/S goods “ as a 10200 AI Statement</li> <li>• Details of security if required-enter the appropriate RFS code from Appendix C10</li> </ul>
<b>8. Pre-export action</b>	The goods must be pre entered where the full declaration procedure is used or when the IPR authorisation holder is not authorised to use simplified export procedures.
<b>9. Post Clearance Action</b>	—
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	A copy of the export entry showing the declaration unique reference number (DUCR) should be retained. For Full declarations, code D should be entered in box 1.
 <b>31 51 001</b>	
<b>1.Goods Covered</b>	Goods held under Inward processing (suspension) being exported eligible for export under SDP, by or on behalf of an approved NES operator authorised to use SDP. Supplementary declaration to be made under CPC 31 51 003
<b>2.Notice</b>	221, 276
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes C or F as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	Security is not normally required unless paragraph 6 of CPC 31 51 003 applies.
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li> <li>• Enter “IP/S goods “ as a 10200 AI Statement</li> </ul>
<b>8. Pre-export action</b>	Goods to be presented to customs at the office of export or other designated place
<b>9. Post Clearance Action</b>	Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	The pre and post shipment declarations for this procedure must be made to CHIEF. CPC 31 51 001 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 31 51 003.

## 31 51 002

<b>1. Goods Covered</b>	Goods held under Inward processing (suspension) being exported eligible for export under LCP, by or on behalf of an approved NES operator authorised to use LCP. Supplementary declaration to be made under CPC 31 51 003
<b>2. Notice</b>	221, 276
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes C or F as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	Security is not normally required
<b>7. Additional information</b>	In Box 44 of the SAD enter the following: <ul style="list-style-type: none"><li>• Enter document code C601</li><li>• IPR authorisation number</li><li>• Do not enter a document status code</li><li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li><li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li><li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li><li>• Enter “IP/S goods “ as a 10200 AI Statement</li></ul>
<b>8. Pre-export action</b>	Goods to be presented to customs at the office of export or other designated place
<b>9. Post Clearance Action</b>	Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	The pre and post shipment declarations for this procedure must be made to CHIEF. CPC 31 51 002 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 31 51 003 and entering code Z in box 1.

## 31 51 003

<b>1. Goods Covered</b>	Supplementary declaration for goods held under Inward Processing Relief (suspension) being exported where CPC 31 51 001 or 31 51 002 has been used to pre enter the goods
<b>2. Notice</b>	221, 276
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes, Y-Z as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	A copy of the export entry showing the declaration unique reference number (DUCR).
<b>6. Security required</b>	Security is not normally required
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following: <ul style="list-style-type: none"><li>• Document code C601</li><li>• IPR authorisation number</li><li>• Do not enter a document status code.</li></ul>

- Authorisation holders reference number as a GEN 45 AI statement—if any
- Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” or the supervising office if assurance has been passed over to local control.
- Declare ‘Simplified authorisation ‘, IPR authorisation reference number IP /9999/999/99 as a 00100 AI statement for goods entered to simplified IPR
- Enter “IP/S goods “ as a 10200 AI Statement
- Details of security if required-enter the appropriate RFS code from Appendix C10

**8. Pre-export action** —

**9. Post Clearance Action** —

**10. VAT** Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details

**11. Notes** If entry has not been made by SDP/ LCP you should use CPC 31 51 000.A copy of the export entry showing the declaration unique reference number (DUCR) should be retained

### 31 51 008

**1.Goods Covered** Re export of compensating products obtained from milk and milk products entered to IPR Suspension being exported from the EC eligible for export under SDP, by or on behalf of an approved NES operator authorised to use SDP. Supplementary declaration to be made under CPC 31 51 A51

**2.Notice** 221

**3. Status of goods** 1<sup>st</sup> sub division: EX  
2<sup>nd</sup> sub division: enter codes C or F as appropriate

**4. Specific Fields in the declaration/notes on completion** **Box 33** – must show the Commodity Code to 8 digits of the goods being entered to the export procedure  
**Box 40** Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date

**5. Additional documents required** —

**6. Security required** Security is not normally required unless the goods are identified in Commission Regulation 2454/93 Annex 44C, in which case security (subject to the minimum quantities) will be required to move the goods to the office of exit

**7. Additional information** In Box 44 of the SAD enter the following;

- Document code C601
- IPR authorisation number
- Do not enter a document status code.
- Authorisation holders reference number as a GEN 45 AI statement—if any
- . Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” or the supervising office if assurance has been passed over to local control.
- Declare ‘Simplified authorisation ‘, IPR authorisation reference number IP /9999/999/99 as a 00100 AI statement for goods entered to simplified IPR.
- Enter “IP/S goods “ as a 10200 AI Statement
- Details of security if required-enter the appropriate RFS code from Appendix C10

**8. Pre-export action** The goods must be pre entered  
**9. Post Clearance Action** Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport

**10. VAT** Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details

**11. Notes** .A copy of the export entry showing the declaration unique reference number (DUCR) should be retained

## 31 51 009

<b>1. Goods Covered</b>	Re export of compensating products obtained from milk and milk products entered to IPR Suspension being exported from the EC eligible for export under LCP, by or on behalf of an approved NES operator authorised to use LCP. Supplementary declaration to be made under CPC 31 51 A51
<b>2. Notice</b>	221
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code F
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	Security is not normally required unless the goods are identified in Commission Regulation 2454/93 Annex 44C, in which case security (subject to the minimum quantities) will be required to move the goods to the office of exit
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"><li>• Document code C601</li><li>• IPR authorisation number</li><li>• Do not enter a document status code.</li><li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li><li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” or the supervising office if assurance has been passed over to local control.</li><li>• Declare ‘Simplified authorisation ‘, IPR authorisation reference number IP /9999/999/99 as an 00100 AI statement for goods entered to simplified IPR.</li><li>• Enter “IP/S goods “ as a 10200 AI Statement</li><li>• Details of security if required-enter the appropriate RFS code from Appendix C10</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement.</li></ul>
<b>8. Pre-export action</b>	The goods must be pre entered
<b>9. Post Clearance Action</b>	Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	A copy of the export entry showing the declaration unique reference number (DUCR) should be retained

## 31 51 A51

<b>1. Goods Covered</b>	Re export of compensating products obtained from milk and milk products entered to IPR Suspension
<b>2. Notice</b>	221
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes A – F, as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date

<b>5. Additional documents required</b>	—
<b>6. Security required</b>	Security is not normally required unless the goods are identified in Commission Regulation 2454/93 Annex 44C, in which case security (subject to the minimum quantities) will be required to move the goods to the office of exit
<b>7. Additional information</b>	In Box 44 of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” or the supervising office if assurance has been passed over to local control.</li> <li>• . Declare ‘Simplified authorisation ‘, IPR authorisation reference number IP /9999/999/99 as an 00100 AI statement for goods entered to simplified IPR</li> <li>• Enter “IP/S goods “ as a 10200 AI Statement</li> <li>• Details of security if required-enter the appropriate RFS code from Appendix C10</li> </ul>
<b>8. Pre-export action</b>	The goods must be pre entered where the full declaration procedure is used or when the IPR authorisation holder is not authorised to use simplified export procedures
<b>9. Post Clearance Action</b>	—
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	.A copy of the export entry showing the declaration unique reference number (DUCR) should be retained
 <b>31 51 A52</b>	
<b>1.Goods Covered</b>	Re export of goods entered to IPR VAT only Suspension
<b>2.Notice</b>	221
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes D – F, as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 40</b> Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure, enter “NIRU” or the supervising office if assurance has been passed over to local control.</li> <li>• Declare ‘Simplified authorisation ‘, IPR authorisation reference number IP /9999/999/99 as a 00100 AI statement for goods entered to simplified IPR</li> <li>• Enter “IP/S goods “ as a 10200 AI Statement</li> <li>• Details of security if required-enter the appropriate RFS code from Appendix C10</li> </ul>
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	A copy of the export entry showing the declaration unique reference number (DUCR) should be retained
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating.

The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details

**11. Notes**

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**31 51 E51**

**1.Goods Covered**

Processed CAP goods exported under frontier procedures containing ingredients relieved of duty under IPR Suspension and ingredients of Community status in free circulation for which a refund is requested (Annex 1 goods), subject to an export certificate.

**2.Notice**

221, 800

**3. Status of goods**

1<sup>st</sup> sub division: EX

2<sup>nd</sup> sub division: enter codes D – F, as appropriate

**4. Specific Fields in the declaration/notes on completion**

**Box 33** – must show the Commodity Code to 8 digits of the goods being entered to the export procedure  
**Box 40** Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date

**5. Additional documents required**

- CAP export licence or AFC as appropriate

**6. Security required**

Security (subject to the minimum quantities) will be required to move the goods to the office of exit under Commission Regulation 2454/93 Annex 44C

**7. Additional information**

In **Box 44** of the SAD enter the following;

- Enter document code C601
- IPR authorisation number
- Do not enter a document status code.
- Authorisation holders reference number as a GEN 45 A1 statement—if any
- Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” unless assurance has been passed over to local control in which case enter the full name and address of the supervising Customs Office as a SPOFF Statement.
- Declare “IP/S goods “ as a 10200 AI Statement

**8. Pre-export action**

The goods must be pre entered.

Recipe code must be declared if appropriate

**9. Post Clearance Action**

A copy of the export entry showing the declaration unique reference number (DUCR) should be returned to the exporter and retained by him.

**10.VAT**

—

**11. Notes**

The entry must identify between IPR and non IPR ingredients in the product by declaring the correct recipe code

**31 51 E52**

**1.Goods Covered**

Processed CAP goods exported under frontier procedures containing ingredients relieved of duty under IPR Suspension and ingredients of Community status in free circulation for which a refund is requested (Annex 1 goods), not subject to an export certificate.

**2.Notice**

221, 800

**3. Status of goods**

1<sup>st</sup> sub division: EX

2<sup>nd</sup> sub division: enter codes D – F, as appropriate

**4. Specific Fields in the declaration/notes on completion**

**Box 33** – must show the Commodity Code to 8 digits of the goods being entered to the export procedure

**Box 40** Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date

**5. Additional documents required**

- CAP export licence or AFC as appropriate

**6. Security required**

Security (subject to the minimum quantities) will be required to move the goods to the office of exit under Commission Regulation 2454/93 Annex 44C

<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Enter document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement–if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” unless assurance has been passed over to local control in which case enter the full name and address of the supervising Customs Office as a SPOFF Statement.</li> <li>• Declare “IP/S goods “ as a 10400 AI Statement</li> </ul>
<b>8. Pre-export action</b>	The goods must be pre entered. Recipe code must be declared if appropriate
<b>9. Post Clearance Action</b>	A copy of the export entry showing the declaration unique reference number (DUCR) should be returned to the exporter and retained by him.
<b>10.VAT</b>	—
<b>11. Notes</b>	The entry must identify between IPR and non IPR ingredients in the product by declaring the correct recipe code

### 31 51 E53

<b>1.Goods Covered</b>	Processed CAP goods exported under frontier procedures containing ingredients relieved of duty under IPR Suspension and ingredients of Community status in free circulation for which a refund is requested (Annex 1 goods) exported in small quantities without an export certificate.
<b>2.Notice</b>	221, 800
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes D – F, as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 40</b> Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	<ul style="list-style-type: none"> <li>• CAP export licence or AFC as appropriate</li> </ul>
<b>6. Security required</b>	Security (subject to the minimum quantities) will be required to move the goods to the office of exit under Commission Regulation 2454/93 Annex 44C
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Enter document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement–if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” unless assurance has been passed over to local control in which case enter the full name and address of the supervising Customs Office as a SPOFF Statement.</li> <li>• Declare “IP/S goods “ as a 10200 AI Statement</li> </ul>
<b>8. Pre-export action</b>	The goods must be pre entered. Recipe code must be declared if appropriate
<b>9. Post Clearance Action</b>	A copy of the export entry showing the declaration unique reference number (DUCR) should be returned to the exporter and retained by him.
<b>10.VAT</b>	—
<b>11. Notes</b>	The entry must identify between IPR and non IPR ingredients in the product by declaring the correct recipe code

### 31 51 E61

<b>1.Goods Covered</b>	Processed CAP goods exported under frontier procedures containing ingredients
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	relieved of duty under IPR Suspension and ingredients of Community status in free circulation for which a refund is requested (non Annex 1 goods), subject to a refund certificate.
<b>2. Notice</b>	221, 800
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes D – F, as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	<ul style="list-style-type: none"> <li>• CAP export licence or AFC as appropriate</li> </ul>
<b>6. Security required</b>	Security (subject to the minimum quantities) will be required to move the goods to the office of exit under Commission Regulation 2454/93 Annex 44C
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Enter document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement–if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” unless assurance has been passed over to local control in which case enter the full name and address of the supervising Customs Office as a SPOFF Statement.</li> <li>• Declare “IP/S goods “ as a 10200 AI Statement</li> </ul>
<b>8. Pre-export action</b>	The goods must be pre entered. Recipe code must be declared if appropriate
<b>9. Post Clearance Action</b>	A copy of the export entry showing the declaration unique reference number (DUCR) should be returned to the exporter and retained by him.
<b>10. VAT</b>	—
<b>11. Notes</b>	The entry must identify between IPR and non IPR ingredients in the product by declaring the correct recipe code

### 31 51 E62

<b>1. Goods Covered</b>	Processed CAP goods exported under frontier procedures containing ingredients relieved of duty under IPR Suspension and ingredients of Community status in free circulation for which a refund is requested (non Annex 1 goods), not subject to a refund certificate.
<b>2. Notice</b>	221, 800
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes D – F, as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	<ul style="list-style-type: none"> <li>• CAP export licence or AFC as appropriate</li> </ul>
<b>6. Security required</b>	Security (subject to the minimum quantities) will be required to move the goods to the office of exit under Commission Regulation 2454/93 Annex 44C
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Enter document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement–if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” unless assurance has been passed</li> </ul>



over to local control in which case enter the full name and address of the supervising Customs Office as a SPOFF Statement.

- Declare “IP/S goods “ as a 10200 AI Statement

**8. Pre-export action**

The goods must be pre entered.

Recipe code must be declared if appropriate

**9. Post Clearance Action**

A copy of the export entry showing the declaration unique reference number (DUCR) should be returned to the exporter and retained by him.

**10.VAT**

—

**11. Notes**

The entry must identify between IPR and non IPR ingredients in the product by declaring the correct recipe code

**31 51 E63**

**1.Goods Covered**

Processed CAP goods exported under frontier procedures containing ingredients relieved of duty under IPR Suspension and ingredients of Community status in free circulation for which a refund is requested (non annex 1 goods) exported in small quantities without a refund certificate.

**2.Notice**

221, 800

**3. Status of goods**

1<sup>st</sup> sub division: EX

2<sup>nd</sup> sub division: enter codes D – F, as appropriate

**4. Specific Fields in the declaration/notes on completion**

**Box 33** – must show the Commodity Code to 8 digits of the goods being entered to the export procedure

**Box 40** Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date

**5. Additional documents required**

- CAP export licence or AFC as appropriate

**6. Security required**

Security (subject to the minimum quantities) will be required to move the goods to the office of exit under Commission Regulation 2454/93 Annex 44C

**7. Additional information**

In **Box 44** of the SAD enter the following;

- Enter document code C601
- IPR authorisation number
- Do not enter a document status code.
- Authorisation holders reference number as a GEN 45 AI statement—if any
- Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” unless assurance has been passed over to local control in which case enter the full name and address of the supervising Customs Office as a SPOFF Statement.
- Declare “IP/S goods “ as a 10200 AI Statement

**8. Pre-export action**

The goods must be pre entered.

Recipe code must be declared if appropriate

**9. Post Clearance Action**

A copy of the export entry showing the declaration unique reference number (DUCR) should be returned to the exporter and retained by him.

**10.VAT**

—

**11. Notes**

The entry must identify between IPR and non IPR ingredients in the product by declaring the correct recipe code

**31 51 E71**

**1.Goods Covered**

Processed CAP goods exported under frontier procedures containing ingredients relieved of duty under IPR Suspension and ingredients of Community status in free circulation for which a refund is requested, exported in small quantities disregarded for the calculation of minimum rates of checks

**2.Notice**

221, 800

**3. Status of goods**

1<sup>st</sup> sub division: EX

2<sup>nd</sup> sub division: enter codes D – F, as appropriate

<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	<ul style="list-style-type: none"> <li>• CAP export licence or AFC as appropriate</li> </ul>
<b>6. Security required</b>	Security (subject to the minimum quantities) will be required to move the goods to the office of exit under Commission Regulation 2454/93 Annex 44C
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Enter document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement–if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” unless assurance has been passed over to local control in which case enter the full name and address of the supervising Customs Office as a SPOFF Statement.</li> <li>• Declare “IP/S goods “ as a 10200 AI Statement</li> </ul>
<b>8. Pre-export action</b>	The goods must be pre entered. Recipe code must be declared if appropriate
<b>9. Post Clearance Action</b>	A copy of the export entry showing the declaration unique reference number (DUCR) should be returned to the exporter and retained by him.
<b>10.VAT</b>	—
<b>11. Notes</b>	The entry must identify between IPR and non IPR ingredients in the product by declaring the correct recipe code
 <b>31 51 F62</b>	
<b>1.Goods Covered</b>	Processed CAP goods exported under frontier procedures containing ingredients relieved of duty under IPR Suspension and ingredients of Community status in free circulation for Victualling eligible for refunds.
<b>2.Notice</b>	221, 800
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes D – F, as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	<ul style="list-style-type: none"> <li>• CAP export licence or AFC as appropriate</li> </ul>
<b>6. Security required</b>	Security (subject to the minimum quantities) will be required to move the goods to the office of exit under Commission Regulation 2454/93 Annex 44C
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Enter document code C601</li> <li>• IPR authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number as a GEN 45 AI statement–if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” unless assurance has been passed over to local control in which case enter the full name and address of the supervising Customs Office as a SPOFF Statement.</li> <li>• Declare “IP/S goods “ as a 10200 AI Statement</li> </ul>
<b>8. Pre-export action</b>	The goods must be pre entered. Recipe code must be declared if appropriate
<b>9. Post Clearance Action</b>	A copy of the export entry showing the declaration unique reference number (DUCR) should be returned to the exporter and retained by him.
<b>10.VAT</b>	—
<b>11. Notes</b>	The entry must identify between IPR and non IPR ingredients in the product by declaring the correct recipe code

### 31 51 F63

<b>1. Goods Covered</b>	Processed CAP goods exported under frontier procedures containing ingredients relieved of duty under IPR Suspension and ingredients of Community status in free circulation entered to a victualling warehouse (Articles 40-43 Regulation EC 800/99).
<b>2. Notice</b>	221, 800
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes D – F, as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	<ul style="list-style-type: none"><li>• CAP export licence or AFC as appropriate</li></ul>
<b>6. Security required</b>	Security (subject to the minimum quantities) will be required to move the goods to the office of exit under Commission Regulation 2454/93 Annex 44C
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"><li>• Enter document code C601</li><li>• IPR authorisation number</li><li>• Do not enter a document status code.</li><li>• Authorisation holders reference number as a GEN 45 AI statement–if any</li><li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” unless assurance has been passed over to local control in which case enter the full name and address of the supervising Customs Office as a SPOFF Statement.</li><li>• Declare “IP/S goods “ as a 10200 AI Statement</li></ul>
<b>8. Pre-export action</b>	The goods must be pre entered. Recipe code must be declared if appropriate
<b>9. Post Clearance Action</b>	A copy of the export entry showing the declaration unique reference number (DUCR) should be returned to the exporter and retained by him.
<b>10. VAT</b>	—
<b>11. Notes</b>	The entry must identify between IPR and non IPR ingredients in the product by declaring the correct recipe code

### 31 51 F64

<b>1. Goods Covered</b>	Processed CAP goods, exported under frontier procedures containing ingredients relieved of duty under IPR Suspension and ingredients of Community status in free circulation exiting a victualling warehouse intended for victualling
<b>2. Notice</b>	221, 800
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes D – F, as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	<ul style="list-style-type: none"><li>• CAP export licence or AFC as appropriate</li></ul>
<b>6. Security required</b>	Security (subject to the minimum quantities) will be required to move the goods to the office of exit under Commission Regulation 2454/93 Annex 44C
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"><li>• Enter document code C601</li><li>• IPR authorisation number</li><li>• Do not enter a document status code.</li></ul>

	<ul style="list-style-type: none"> <li>• Authorisation holders reference number as a GEN 45 AI statement–if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” unless assurance has been passed over to local control in which case enter the full name and address of the supervising Customs Office as a SPOFF Statement.</li> <li>• Declare “IP/S goods “ as a 10200 AI Statement</li> </ul>
<b>8. Pre-export action</b>	The goods must be pre entered.
<b>9. Post Clearance Action</b>	Recipe code must be declared if appropriate
<b>10.VAT</b>	A copy of the export entry showing the declaration unique reference number (DUCR) should be returned to the exporter and retained by him.
<b>11. Notes</b>	—
	The entry must identify between IPR and non IPR ingredients in the product by declaring the correct recipe code

### 31 53 000

<b>1.Goods Covered</b>	Goods entered to Temporary Importation relief being re-exported outside the EC using the standard Full pre-entry procedure
<b>2.Notice</b>	200 (Temporary Importation)
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes A or D, as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being declared for re-export <b>Box 40</b> Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	For CIE entries a copy of the import declaration and supporting documents or details of the entry declaration number
<b>6. Security required</b>	—
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code N990</li> <li>• Do not enter a document status code</li> <li>• for goods under a Full, Single Community or Integrated TI authorisation) the TI authorisation number in the format TI nnnn/nnn/nn</li> <li>• (for goods under a simplified TI authorisation enter Temporary Importation Section, Customs House, Furness Quay, Salford MX50 3XN as a <b>SPOFF Statement</b></li> <li>• <b>If an INF6 is present and requires certification by Customs enter document code C607 followed by document status code AC.</b></li> </ul>
<b>8. Pre-export action</b>	The declaration must be completed and presented with the goods to customs at the UK port or airport of departure before loading.
<b>9. Post Clearance Action</b>	—
<b>10.VAT</b>	—
<b>11. Notes</b>	A copy of the export entry should be retained. For Full declarations code A or D should be entered in box 1. For Supplementary Declarations where 31 53 002 or 31 53 001 was used to pre enter the goods should use CPC 31 53 003.

### 31 53 001

<b>1.Goods Covered</b>	Goods entered to Temporary Importation relief under a Full, Single Community or Integrated TI authorisation with approval to use simplified export procedures being re-exported outside the EC under the Simplified Declaration Procedure (SDP).Supplementary declaration to be made under CPC 31 53 003
<b>2.Notice</b>	200 (Temporary Importation)
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes C or F, as appropriate

<b>4. Specific Fields in the declaration/notes on completion</b>	Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	In Box 44 of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code N990</li> <li>• TI authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement.</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li> <li>• Enter “TA goods “ as a 10500 AI Statement</li> <li>• If an INF6 is present and requires certification by Customs enter document code C607 followed by document status code AC.</li> </ul>
<b>8. Pre-export action</b>	Goods to be presented to customs at the office of export or other designated place
<b>9. Post Clearance Action</b>	A Supplementary declaration under CPC 31 53 000 must be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10.VAT</b>	—
<b>11. Notes</b>	A copy of the export entry showing the declaration unique reference number (DUCR) should be retained.

### 31 53 002

<b>1.Goods Covered</b>	Goods entered to Temporary Importation relief under a Full, Single Community or Integrated TI authorisation with approval to use Local Clearance Procedures, being re-exported outside the EC. Supplementary declaration to be made under CPC 31 53 003
<b>2.Notice</b>	200 (Temporary Importation)
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes C or F, as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	In Box 44 of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code N990</li> <li>• TI authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement</li> <li>• Enter “TA goods “ as a 10500 AI Statement</li> <li>• Details of security if required-enter the appropriate RFS code from Appendix C11</li> <li>• If an INF6 is present and requires certification by Customs enter document code C607 followed by document status code AC.</li> </ul> <p>Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</p>
<b>8. Pre-export action</b>	Goods to be presented to customs at the office of export or other designated place
<b>9. Post Clearance Action</b>	A Supplementary declaration under CPC 31 53 003 must be submitted within 14 calendar days of the date of departure of the export means of transport and entering code Z in box 1.

**10.VAT** —  
**11. Notes** A copy of the export entry showing the declaration unique reference number (DUCR) should be retained.

**31 53 003**

**1.Goods Covered** **Supplementary declaration** for goods previously entered to TI relief that were declared for re-export outside the EC under CPC 31 53 001 or 31 53 002

**2.Notice** 200(Temporary Importation)

**3. Status of goods** 1<sup>st</sup> sub division: EX  
 2<sup>nd</sup> sub division: enter codes Y (see note 11) or Z, as appropriate

**4. Specific Fields in the declaration/notes on completion** **Box 33** – must show the Commodity Code to 8 digits of the goods being entered to the export procedure  
 Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date

**5. Additional documents required** A copy of the export entry under CPC 31 53 001 or 31 53 002 showing the declaration unique reference number (DUCR) or reference to the DUCR.

**6. Security required** —

**7. Additional information** In **Box 44** of the SAD enter the following;

- Document code N990
- TI authorisation number
- Do not enter a document status code.
- Authorisation holders reference number as a GEN 45 AI statement—if any
- Declare the full name and address of the supervising Customs Office as a SPOFF Statement
- Declare ‘Simplified authorisation as an 00100 AI statement for goods entered to simplified TI
- . Enter “TA goods “ as a 10500 AI Statement
- Details of security if required-enter the appropriate RFS code from Appendix C10

**8. Pre-export action** —

**9. Post Clearance Action** —

**10.VAT** —

**11. Notes** If entry has not been made by SDP/ LCP you should use CPC 31 53 000.A copy of the export entry showing the declaration unique reference number (DUCR) should be retained.  
 If 31 53 001 was used to pre enter the goods for export enter code X or Y as appropriate in box 1.  
 If 31 53 002 was used to pre enter the goods code Z in box 1.  
 This CPC must not be used for TI relief goods under a Simplified TI authorisation

**31 71 000**

**1.Goods Covered** Goods re exported from a customs warehouse.

**2.Notice** 232, 276

**3. Status of goods** 1<sup>st</sup> Sub division –EX  
 2<sup>nd</sup> sub division –enter codes A, D, as appropriate

**4. Specific Fields in the declaration/notes on completion** **Box 31** –warehouse stock record reference numbers should be entered  
**Box 33** – must show the Commodity Code to 8 digits of the goods being entered to the export procedure  
 Box 40 - Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date  
**Box 44** –enter document code C600  
 Do not enter a status code  
**Box 49** –enter A,B,C,D,E followed by the identification number of the customs warehouse, followed by GB

**5. Additional** —

<b>documents required</b>	
<b>6. Security required</b>	Security is not normally required unless the goods are identified in Commission Regulation 2454/93 Annex 44C, in which case security (subject to the minimum quantities) will be required to move the goods to the office of exit.
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	—
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	For Full declarations code A or D should be entered in box 1.
<b>31 71 001</b>	
<b>1.Goods Covered</b>	Goods re exported from a customs warehouse eligible for export under SDP, by or on behalf of an approved NES operator authorised to use SDP. Supplementary declaration to be made under CPC 31 71 003
<b>2.Notice</b>	232,276
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code F
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> - Box 33 – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 40</b> Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date <b>Box 44</b> –enter document code C600 <ul style="list-style-type: none"> <li>• Do not enter a document status code</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li> </ul> <b>Box 49</b> –enter A,B,C,D,E followed by the identification number of the customs warehouse, followed by GB
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	Security is not normally required unless the goods are identified in Commission Regulation 2454/93 Annex 44C, in which case security (subject to the minimum quantities) will be required to move the goods to the office of exit.
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	Goods to be presented to customs at the office of export or other designated place
<b>9. Post Clearance Action</b>	Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	A copy of the export entry showing the declaration unique reference number (DUCR) should be retained. The pre and post shipment declarations for this procedure must be made to CHIEF. CPC 31 71 001 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 31 71 003
<b>31 71 002</b>	
<b>1.Goods Covered</b>	Goods re exported from a customs warehouse eligible for export under LCP, by or on behalf of an approved NES operator authorised to use LCP. Supplementary declaration to be made under CPC 31 71 003
<b>2.Notice</b>	232, 276
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes C or F as appropriate
<b>4. Specific Fields in the declaration/notes on</b>	<b>Box 33</b> – Must show the Commodity Code to 8 digits of the goods being entered to the export procedure

<b>completion</b>	Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date <b>Box 44</b> –enter document code C600 Do not enter a document status code <b>Box 49</b> – Enter A,B,C,D,E followed by the identification number of the customs warehouse, followed by GB
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	<b>Box 44</b> Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement
<b>8. Pre-export action</b>	Goods to be presented to customs at the office of export or other designated place. Goods can only move under transit arrangements. The TAD must be presented prior to the physical removal of the goods.
<b>9. Post Clearance Action</b>	Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	A copy of the export entry should be retained. The pre and post shipment declarations for this procedure must be made to CHIEF. CPC 31 71 002 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 31 71 003 and entering code Z in box 1.
 <b>31 71 003</b>	
<b>1.Goods Covered</b>	Supplementary declaration for goods being exported from a customs warehouse where CPC 31 71 001 or 31 71 002 has been used to pre enter the goods.
<b>2.Notice</b>	232
<b>3. Status of goods</b>	1 <sup>st</sup> Sub division –EX 2 <sup>nd</sup> sub division –enter codes Y or Z as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 31</b> –warehouse stock record reference numbers should be entered <b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date <b>Box 44</b> –enter document code C600 Do not enter a document status code <b>Box 49</b> –enter A,B,C,D,E followed by the identification number of the customs warehouse, followed by GB A copy of the export entry showing the declaration unique reference number (DUCR).
<b>6. Security required</b>	—
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	—
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	If entry has not been made by SDP/ LCP you should use CPC 31 71 000.A copy of the export entry showing the declaration unique reference number (DUCR) should be retained. If 31 71 002 was used to pre enter the goods code Z in box 1.
 <b>31 78 000</b>	
<b>1.Goods Covered</b>	Re- Export of Non-Community goods from a free zone
<b>2.Notice</b>	334
<b>3. Status of goods</b>	1 <sup>st</sup> Sub division – EX



2<sup>nd</sup> sub division – enter code D

<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date <b>Box 44</b> –enter document code C600 Do not enter a document status code <b>Box 49</b> –enter Z followed by the identification number of the Free Zone, followed by GB
<b>5. Additional documents required</b>	Transit documents will be required for presentation at the office of exit if the goods are exported from a port/ airport outside the free zone
<b>6. Security required</b>	Any security required for controlled goods
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	—
<b>10.VAT</b>	—
<b>11. Notes</b>	Community goods being exported from a free zone should use CPC 10 78 000

### 31 78 001

<b>1.Goods Covered</b>	Re- Export of Non -Community goods from a free zone eligible for export under SDP, by or on behalf of an approved NES operator authorised to use SDP. Supplementary declaration to be made under CPC 31 78 003
<b>2.Notice</b>	334
<b>3. Status of goods</b>	1 <sup>st</sup> Sub division –EX 2 <sup>nd</sup> sub division –enter codes, C or F as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date <b>Box 44</b> –enter document code C600 <ul style="list-style-type: none"><li>• Do not enter a document status code</li><li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li></ul> <b>Box 49</b> –enter Z followed by the identification number of the Free Zone, followed by GB
<b>5. Additional documents required</b>	Transit documents will be required for presentation at the office of exit if the goods are exported from a port/ airport outside the free zone
<b>6. Security required</b>	Any security required for controlled goods
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	Goods to be presented to customs at the office of export or other designated place
<b>9. Post Clearance Action</b>	Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10. VAT</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details
<b>11. Notes</b>	Community goods being exported from a free zone should use CPC 10 78 000 The pre and post shipment declarations for this procedure must be made to CHIEF. CPC 31 78 001 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 31 78 003.

### 31 78 002

<b>1.Goods Covered</b>	Re- Export of Non -Community goods from a free zone eligible for export under LCP, by or on behalf of an approved NES operator authorised to use LCP. Supplementary declaration to be made under CPC 31 78 003
<b>2.Notice</b>	334
<b>3. Status of goods</b>	1 <sup>st</sup> Sub division –EX 2 <sup>nd</sup> sub division –enter codes, C or F as appropriate

<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure</p> <p>Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date</p> <p><b>Box 44</b> –enter document code C600</p> <ul style="list-style-type: none"> <li>• Do not enter a document status code</li> </ul> <p><b>Box 49</b> –enter Z followed by the identification number of the Free Zone, followed by GB</p>
<b>5. Additional documents required</b>	Transit documents will be required for presentation at the office of exit if the goods are exported from a port/ airport outside the free zone
<b>6. Security required</b>	Any security required for controlled goods
<b>7. Additional information</b>	Box 44 enter; Enter AI code 30200 followed by “Simplified exportation” with the number of the authorisation and the name of the customs office of issue
<b>8. Pre-export action</b>	Goods to be presented to customs at the office of export or other designated place
<b>9. Post Clearance Action</b>	Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10.VAT</b>	—
<b>11. Notes</b>	Community goods being exported from a free zone should use CPC 10 78 000. The pre and post shipment declarations for this procedure must be made to CHIEF. CPC 31 78 002 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 31 78 003 and code Z in box 1.

### 31 78 003

<b>1.Goods Covered</b>	Export of Non-Community goods from a free zone supplementary declaration where CPC 31 78 001 or 31 78 002 has been used to pre enter the goods
<b>2.Notice</b>	334
<b>3. Status of goods</b>	1 <sup>st</sup> Sub division –EX 2 <sup>nd</sup> sub division –enter codes Y-Z as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure</p> <p>Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date</p> <p><b>Box 44</b> –enter document code C600 Do not enter a document status code</p> <p><b>Box 49</b> –enter Z followed by the identification number of the Free Zone, followed by GB</p>
<b>5. Additional documents required</b>	Transit documents will be required for presentation at the office of exit if the goods are exported from a port/ airport outside the free zone
<b>6. Security required</b>	Any security required for controlled goods
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	—
<b>10.VAT</b>	—
<b>11. Notes</b>	—

### 31 91 000

**Note:** Prior approval from the supervising office of the PCC authorisation holder must be obtained each time this CPC is used

<b>1.Goods Covered</b>	Export of unaltered or processed products entered to processing under customs control
<b>2.Notice</b>	237, 276
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code D
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure</p> <p>Box 40 Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date</p>

<b>5. Additional documents required</b>	—
<b>6. Security required</b>	Security is not normally required unless the goods are identified in Commission Regulation 2454/93 Annex 44C, in which case security (subject to the minimum quantities) will be required to move the goods to the office of exit
<b>7. Additional information</b>	<p>In <b>Box 44</b> of the SAD enter the following;</p> <ul style="list-style-type: none"> <li>• Document code N990</li> <li>• Do not enter a document status code</li> <li>• PCC authorisation number i.e.: PC nnnn/nnn/nn</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to PCC using the simplified authorisation procedure enter “NIRU” or the supervising office if assurance has been passed over to local control</li> <li>• Declare ‘Simplified authorisation’, PCC authorisation reference number PC /9999/999/99 as a 00100 AI statement for goods entered to simplified PCC</li> </ul>
<b>8. Pre-export action</b>	The goods must be pre entered. Confirmation must be obtained that the PCC supervising office has allowed these goods to be exported
<b>9. Post Clearance Action</b>	—
<b>10. VAT</b>	No VAT will be due as long as authority from the supervising office to export the goods has been obtained / produced.
<b>11. Notes</b>	A copy of the export entry showing the declaration unique reference number (DUCR) should be retained. For Full declarations code A or D should be entered in box 1. For Supplementary Declarations where 31 91 002 or 31 91 001 was used to pre enter the goods should be made under CPC 31 91 003

**31 91 001**

**Note:** Prior approval from the supervising office of the PCC authorisation holder must be obtained each time this CPC is used

<b>1. Goods Covered</b>	Export of unaltered or processed products entered to processing under customs control eligible for export under SDP, by or on behalf of an approved NES operator authorised to use SDP. Supplementary declaration to be made under CPC 31 91 003
<b>2. Notice</b>	237
<b>3. Status of goods</b>	<p>1<sup>st</sup> sub division: EX  2<sup>nd</sup> sub division: enter codes C or F as appropriate</p>
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure  <b>Box 40</b> Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date</p>
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	Security is not normally required unless the goods are identified in Commission Regulation 2454/93 Annex 44C, in which case security (subject to the minimum quantities) will be required to move the goods to the office of exit
<b>7. Additional information</b>	<p>In <b>Box 44</b> of the SAD enter the following;</p> <ul style="list-style-type: none"> <li>• Document code N990</li> <li>• PCC authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to PCC using the simplified authorisation procedure enter “NIRU” or the supervising office if assurance has been passed over to local control.</li> <li>• Declare ‘simplified authorisation’ as a 00100 AI Statement for goods entered to simplified PCC.</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li> <li>• Details of security if required-enter the appropriate RFS code from</li> </ul>

Appendix C10

<b>8. Pre-export action</b>	The goods must be pre entered. Confirmation must be obtained that the PCC supervising office has allowed these goods to be exported.
<b>9. Post Clearance Action</b>	Goods to be presented to customs at the office of export or other designated place Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10. VAT</b>	No VAT will be due as long as authority from the supervising office to export the goods has been obtained / produced.
<b>11. Notes</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details A copy of the export entry showing the declaration unique reference number (DUCR) should be retained

**31 91 002**

**Note:** Prior approval from the supervising office of the PCC authorisation holder must be obtained each time this CPC is used

<b>1. Goods Covered</b>	Export of unaltered or processed products entered to processing under customs control eligible for export under LCP, by or on behalf of an approved NES operator authorised to use LCP. Supplementary declaration to be made under CPC 31 91 003
<b>2. Notice</b>	237, 276
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter code F
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 40</b> Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	Security is not normally required unless the goods are identified in Commission Regulation 2454/93 Annex 44C, in which case security (subject to the minimum quantities) will be required to move the goods to the office of exit
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code N990</li> <li>• Do not enter a document status code</li> <li>• PCC authorisation number i.e. PC nnnn/nnn/nn</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement -for goods entered to PCC using the simplified authorisation procedure enter “NIRU”.</li> <li>• Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li> </ul>
<b>8. Pre-export action</b>	The goods must be pre entered. Confirmation must be obtained that the PCC supervising office has allowed these goods to be exported.
<b>9. Post Clearance Action</b>	Goods to be presented to customs at the office of export or other designated place Supplementary declaration to be submitted within 14 calendar days of the date of departure of the export means of transport
<b>10. VAT</b>	No VAT will be due as long as authority from the supervising office to export the goods has been obtained / produced.
<b>11. Notes</b>	Documentary evidence of export is required to support a claim to VAT zero rating. The declarant must ensure they obtain and retain evidence of export within the specified period to zero rate the supply. See Notice 703 for further details CPC 31 91 002 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 31 91 003 and entering code Z in box 1. A copy of the export entry showing the declaration unique reference number (DUCR) should be retained

## TEMPORARY EXPORT FOR RETURN IN AN UNALTERED STATE

## TEMPORARY DISPATCH/EXPORT IN ALL CASES WHERE THE ECONOMIC OUTWARD PROCESSING ARRANGEMENTS FOR TEXTILES APPLY

### RE-EXPORTATION

#### 31 91 003

**Note:** Prior approval from the supervising office of the PCC authorisation holder must be obtained each time this CPC is used

<b>1. Goods Covered</b>	Supplementary declaration for Export of unaltered or processed products entered to processing under customs control where CPC 31 91 001 or 31 91 002 has been used to pre enter the goods
<b>2. Notice</b>	237
<b>3. Status of goods</b>	1 <sup>st</sup> sub division: EX 2 <sup>nd</sup> sub division: enter codes Y, Z as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 33</b> – must show the Commodity Code to 8 digits of the goods being entered to the export procedure <b>Box 40</b> Enter code Z followed by document type CLE or ZZZ in the format EPU, Entry Number and Date
<b>5. Additional documents required</b>	A copy of the export entry showing the declaration unique reference number (DUCR) should be retained
<b>6. Security required</b>	Security is not normally required unless the goods are identified in Commission Regulation 2454/93 Annex 44C, in which case security (subject to the minimum quantities) will be required to move the goods to the office of exit
<b>7. Additional information</b>	In <b>Box 44</b> of the SAD enter the following; <ul style="list-style-type: none"><li>• Document code N990</li><li>• PCC authorisation number</li><li>• Do not enter a document status code.</li><li>• Authorisation holders reference number as a GEN 45 AI statement—if any</li><li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IPR using the simplified authorisation procedure enter “NIRU” or the supervising office if assurance has been passed over to local control.</li></ul>

	<ul style="list-style-type: none"> <li>• Declare ‘Simplified authorisation’, PCC authorisation reference number PC /9999/999/99 as a 00100 AI statement for goods entered to simplified PCC</li> <li>• Details of security if required-enter the appropriate RFS code from Appendix C10</li> <li>• . Declare “Simplified exportation” with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement</li> </ul>
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	—
<b>10. VAT</b>	No VAT will be due as long as authority from the supervising office to export the goods has been obtained / produced.
<b>11. Notes</b>	If entry has not been made by SDP/ LCP you should use CPC 31 91 000.A copy of the export entry showing the declaration unique reference number (DUCR) should be retained

## 76 00 E51

<b>1.Goods Covered</b>	Boned meat of adult male bovine animals eligible for Special Export Refund placed in a customs warehouse prior to export.
<b>2.Notice</b>	800, 232
<b>3. Status of goods</b>	Goods are in free circulation at time of entry to customs warehouse
<b>4. Specific Fields in the declaration/notes on completion</b>	<ul style="list-style-type: none"> <li>• Box 30 fields 1 and 2 ‘location of goods’ must be an approved SER Warehouse</li> <li>• 76 00 E51 must be entered into box 37</li> <li>• Box 44 enter boned meat certificate number</li> <li>• Box 44 enter Document Code 9CLM</li> <li>• Warehouse ID must be entered in box 49</li> <li>• Box 47e Method of payment = L</li> </ul>
<b>5. Additional documents required</b>	A CAP export licence and a boned meat certificate relating to the goods on the declaration. Proof of an authorisation as outlined in para.8 below may also be requested by customs
<b>6. Security required</b>	Licence securities to have been lodged beforehand with the RPA. Export licence security will be eligible for release when the declaration for entry into warehouse has been accepted. Requirements for the lodgement of any security in respect of charges will be notified by the RPA in the event of such charges being implemented.
<b>7. Additional information</b>	<p>A description of the meat must be provided in accordance with the export refund nomenclature and be made in such a way that it can be precisely identified and differentiated from other similar goods in the warehouse. This should include the net mass of the meat, the location it will be held at within the warehouse, and any labelling references on the outside of the packaging.</p> <p>A written customs warehousing authorisation to use this procedure must have been received at the time the declaration is presented. This will state the locations of warehouses to which the goods may be entered. Full NES declaration to be made at time of entry to warehouse. The goods location code and goods available ‘from’ and ‘to’ fields are mandatory. Prior notification must be made at least 24 hours before entry to warehouse. SDP format cannot be used for goods falling within this CPC. Licences to be submitted where required.</p>
<b>8. VAT</b>	—
<b>9. Post Clearance Action</b>	An export declaration under CPC 10 76 E51 must be presented within four months of the date of acceptance of the entry made under this CPC
<b>10. Notes</b>	A representative quantity of declarations will be subject to a physical check under Regulations 386/90 and 2090/02. To allow for this possibility, the beef must not be

frozen or exported until the time by which an examination might take place has elapsed. This time will be stated on the authorisation mentioned in para.8 above.

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10 00 007	99	E3-3	10 00 067	30	E3-13	10 00 F63	99	E3-26
10 00 008	41	E3-3	10 00 068	30	E3-14	10 00 F64	99	E3-27
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10 78 001	24	E3-43	23 00 000	99	E3-68	31 53 002	26	E3-85
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