

**APPENDIX E**

**CUSTOMS PROCEDURE CODES**



## APPENDIX E

### CUSTOMS PROCEDURE CODES (BOX 37)

The Customs Procedure Codes (CPCs) identify the customs and/or excise regimes to which goods are being entered and from which they have been removed (where this applies).

The CPC is completed at export as well as import.

The CPC itself is based on a two digit Community Code which identifies a customs procedure, e.g. removal from warehouse, entry to free zone, export under OPR. From this the CPC is built up into a 7 digit code.

First 2 digits: - Community Code for procedure applied for, ie regime to which goods are being entered.

Note: Special UK only codes of '00' and '01' are also used.

Second 2 digits: - Community Code for previous procedure, ie regime from which goods are being withdrawn (where there is none this code will be '00').

Note: If the first 2 digits are '00' or '01' then the second 2 digits will also be UK use only.

Third 3 digits: - National coding to breakdown Community headings into more detail.

#### *List of procedures for coding purposes*

(Two of these basic elements must be combined to produce a four-figure code)

05: - Free circulation with simultaneous entry under an inward processing procedure other than those referred to under codes 02 and 51.

07: - Free circulation with simultaneous entry of the goods under a warehouse procedure (including placing in other premises under fiscal control).

10: - Permanent dispatch/export.

21: - Temporary dispatch/export under the customs outward processing procedure other than that referred to under code 25.

22: - Temporary dispatch/export under an outward processing procedure other than those referred to under codes 21 or 25.

23: - Temporary dispatch/export for return in an unaltered state.

31: - Redispatch/re-export of goods which are not in free circulation.

40: - Home use with simultaneous entry for free circulation.

41: - Home use with simultaneous entry for free circulation for the inward processing procedure (drawback system).

42: - Home use with simultaneous entry for free circulation of goods subject to a zero rated onward supply.

45: - Partial entry for home use with simultaneous entry for free circulation and for a warehousing procedure including deposit in other premises under fiscal control.

46: - Free circulation under inward processing procedure (drawback system) in a customs warehouse.

47: - Free circulation under inward processing procedure (drawback system); in a free zone or free warehouse.

49: - Home use of goods previously released for free circulation in the special territories of the EU or those countries having a customs union with the EU, such as Turkey, San Marino or Andorra (for goods in Chapters 25-97 of the Tariff); or goods originating in those special territories or countries.

51: - Inward processing procedure (suspension system).

52: - Inward processing procedure other than those referred to under codes 02 and 51.

53: - Import under temporary import procedure. (Temporary Admission)

54(a): - Goods placed or obtained under the inward processing procedure (suspension system) carried out in another member state (and not released for free circulation there).

61: - Reimportation with simultaneous entry for free circulation and home use.

63: - Reimportation with simultaneous entry for free circulation and home use of goods subject to a zero rated onward supply.

68: - Reimportation with simultaneous entry for free circulation and a warehouse procedure (including deposit in other premises under fiscal control).

71: - Customs warehousing procedure including deposit in other premises under customs control.

- 76: - Export warehousing or deposit in a free zone with advance payment of export refunds for products of goods intended for export without further processing.
- 77: - Warehousing with intention to export with advance payment of export refunds for processed products and goods obtained from basic products.
- 78: - Free zone except in the case provided for under code 76.

95: - Supplies for ships' and aircraft stores.

96: - Supplies by duty - and tax-free shops at ports and airports.

NB: - The code 00 may be used to indicate no previous procedure (ie as the third and fourth digits only).

- (a) - These codes cannot be used as the first two digits of the procedure code, but only to indicate the previous procedure, eg 4054 % entry for free circulation and home use of goods previously placed under IPR - suspension system in another member state.

CUSTOMS PROCEDURE CODES FOR CFSP (BOX 37)

Digits 1 & 2	Digit 3	Digit 4	Digits 5, 6 & 7
	Type of goods	Release mechanism	Regime entered to:
06 = CFSP	1 = Normal	0 = Frontier	000 = National Transit
	2 = Controlled goods	1 = Transit	001 = Community Transit (NCTS)
	3 = Controlled drugs	2 = Warehouse Type A, C, D and E	002 = National transit for Plant Health material
	4 = Excise goods	3 = Removal from Temporary storage	040 = Free circulation
		4 = Free Zone	061 = Simplified economic relief
		9 = FSD	071 = Warehousing
			078 = Free Zone
			09 = FSD



APPENDIX E 1

EXPORTS

CUSTOMS PROCEDURE CODES

NOTES

1. **Restricted Goods**

- (a) The use of the following CPCs does not obviate the need to comply with export licensing requirements or other export prohibitions or restrictions. Details of these export controls are given in Part 4 of Volume 1.
- (b) Additionally, examination of controlled drugs subject to Home Office licensing requirements will not be undertaken at trader's premises. Examination will be carried out at ship's side only.

2. **CAP Goods**

- (a) The use of the following CPCs does not relieve any requirements applying to the export of CAP goods. Failure to comply with the requirements may lead to prohibition of the export, loss of security and loss of entitlement to export refund and/or MCA payment. Full details of the requirements are given in Notices 790 (CAP: General) and Notice 800 (CAP: Export Procedures).
- (b) When CAP goods are pre-entered on a SAD under any of the following CPCs, unless otherwise stated:
  - (i) Form C88(CAP) must be presented with the copy 2 SAD export declaration for all CAP goods:
    - (1) which are subject to a charge at export (cereal Export Tax, for example);
    - (2) which are subject to mandatory CAP export licensing;
    - (3) which are subject to certain production aid (eg peas); and
    - (4) on which a claim to export refund is being made.
  - (ii) Security for export charges must be lodged at the place of export unless a guarantee to cover these charges has been given to the Intervention Board.
  - (iii) If the goods are subject to CAP export licensing, the licence must be lodged with the copy 2 SAD export declaration on which the number(s) of the licence has been entered in Box 44 unless the licence has been lodged with the Intervention Board beforehand.
  - (iv) Any additional documentation required must be submitted with the copy 2 of the SAD.
  - (v) Additional requirements specific to the CAP goods exported must also be complied with.
- (c) For exports by traders approved as CAP schedulers Form C88(CAP) is not required in certain specified circumstances. Special rules apply to CAP schedulers and these are set out in Notice 800.

10

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

10 00 001

1. Goods Covered

**Free circulation** goods being exported outside the EU.

1.1 This CPC must **NOT** be used for:

- Goods subject to a CAP refund or CAP export licensing
- Excise goods in excise duty suspension
- Non EU goods on which import charges have not been paid
- Goods subject to any other CPC or regime controls

1.2 If you are exporting:

- Low value goods which for a single consignment of goods:
  - have a total value of less than £750, and weigh less than 1000kg, and
  - are not dutiable or restricted.  
use **CPC 10 00 097**.
- **Non statistical goods** - see Notice 275 Section 13, which:
  - do not require an export licence, permit or certificate,
  - are not being exported for commercial purposes, and
  - are not under Community Transit (CT) or ATR (Turkish preference) document  
use **CPC 10 00 098**

2. Notice

275 - Customs export procedures

3. Status of Goods

T2 - Goods in free circulation and not subject to any other regime controls.

4. Specific Fields in the declaration/notes on completion

Additional information and completion notes for these and other boxes on the declaration are given in Volume 3 Part 1 of this Tariff.

**Box 1:**

1st sub division enter Either:

- o 'CO' for export to an EU Special Territory (see Tariff Volume 1 Part 2 Section 1),
- o 'EX' for export outside the EU; or
- o 'EU' for export to an EFTA country

in the 2nd sub division enter:

- o 'D' for a full declaration
- o 'Y' for a SDP supplementary declaration; or
- o 'Z' for a Customs Supervised Exits (CSE) supplementary declaration

**Box 8 - consignee:** the full name and address of the person to whom the goods are to be delivered

**Box 14(1):** Enter the code for representation:

- 1 - self representation
- 2 - direct representation
- 3 - indirect representation

**Box 17:** Enter the code for the **non EU** country of ultimate destination, see Appendix C1 for Country Codes **note** - except for EU Special Territories or areas not under the control of The Government of the Republic of Cyprus, this should **not** be an EU country)

**Box 29: Office of exit**

- o Where export will be made via another EU country (Indirect Export) the Office of Exit in that EU country must be declared as the movement is required to be controlled by the EU Export Control System (ECS).
- o If goods are being exported via another EU country under a Single Transport Contract (STC) do not complete Box 29 (in such cases an Additional Information (AI) statement in Box 44 must be completed - see below).

**Box 31: Description of goods** - for each item declared enter a clear description of the goods. Include package marks, number and kind and any container numbers where relevant.

**Box 33:** The **Commodity Code** to 8 digits of the goods being declared for export (see Volume 2 of this Tariff), further information about classifying goods is available in Notice 600 - Classifying your imports or exports).

**Box 40 - previous document** - Appendix C12 identifies types of documents and codes to be declared:

- o **Except for supplementary declarations** identify the relevant commercial document and Traders own reference that provides an audit link to the consignment. For example to identify a packing list enter:
  - o 'Z' (for previous document)
  - o followed by code '271' (for packing list)
  - o followed by the packing list reference eg 1234
 the above components would be entered as 'Z-271-1234'
- o **For supplementary declarations** in respect of goods previously exported under SDP or CSE using CPCs 10 00 011; 10 00 014; enter:
  - o 'Y-CLE' for the initial SDP/CSE declaration
  - o followed by > date of entry < - >EPU no < - > entry no <
 [the 'date of entry' in records should be in the format 'yyyymmdd', the 'EPU no' and 'entry no' are from the pre-shipment advice (PSA), and the components are separated by a dash (-). For example—Y-CLE-20120701-120-A12345E.

**Box 44: Additional Information**

- For export under a Single Transport Contract enter Additional Information (AI) statement 'STC99' (see Appendix C9).
- For Merchandise in Baggage (MiB) enter AI Code '**MIB01**', see note 11.3



- If goods specified on the entry are being exported using Temporary Admission (TA) non EU packing's/ pallets/ containers, enter one of the following AI codes as appropriate (see Appendix C9):
  - 'PAL 06' (for non EU packing's—see Notice 200)
  - 'PAL 07' (for non EU pallets—see Notice 306)
  - 'PAL08' (for non EU containers—see Notice 306)
- Enter a Unique Consignment reference number (UCR), see note 11.4
- For A TR movement enter document code N018 (for details to be declared see Appendix C11)

**Box 46 statistical value** - the value declared should be the cost of the goods to the purchaser or, if not sold, the cost to a prospective purchaser

#### 5. Additional documents required

Any documents, licences or certificates required for goods being exported must be identified in Box 44 using the appropriate:

- licence/certificate codes indicated in **Appendix C11**; and
- document status code indicated in **Appendix C12** of this Tariff

#### 6. Security required

-

#### 7. Additional information

-

#### 8. Pre-entry action

Goods must be presented to Customs at the office of export or other designated place. EU safety and security legislation sets minimum time limits for goods to be presented to Customs:

- for 'deep sea' containerised cargo, at latest 24 hours before the goods are loaded
- for 'short sea' containerised cargo, at latest 2 hours before leaving the port
- for air traffic, at latest 30 minutes before departure from an airport
- for rail and inland waters traffic, at latest 2 hours before departure
- for road traffic, at latest 1 hour before departure
- .

#### 9. Post Clearance Action

-

#### 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

**11.1** Goods imported into the EU are in free circulation in the EU if all import formalities have been completed and all duties, levies or equivalent charges have been paid and not refunded. Goods originating in the EU are also in free circulation.

**11.2** For goods not declared electronically under the National Export System (NES) SAD copies 2 and 3, and where required Community Transit documents (CT), 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.

**11.3** Merchandise in Baggage (**MIB**) are commercial or business goods you take with you in your accompanied baggage or in your private vehicle, that are over £750 and less than 1000kg.

You should:

- Arrive well before your scheduled departure time (suggest a minimum of 2 hours), and
- Present the goods to the export officer at the (air)port, of departure together with a copy of the completed Customs export declaration which should include the Movement Reference Number (MRN) allocated by CHIEF

If an officer is not in attendance you must use the red phone at the the export point to speak to an officer and follow the instructions given.

**11.4 Unique Consignment reference number (UCR)** - there are two main types - Declaration UCRs (DUCR) and Master UCRs (MUCR). Every CHIEF declaration will have a DUCR whilst MUCRs are used either to identify a consignment to a means of transport (air) or to group together co-loaded consignments (maritime). The DUCR consists of up to 35 (alpha/numeric) characters and is split into four parts:

- 1st part—the year in which the UCR was allocated, (2008 would equal 8)
- 2nd part—the country code for the country in which the UCR was allocated, (Great Britain would be GB)
- 3rd part—the identity of the authorised trader (trader's EORI number) followed by a hyphen '-'.
- 4th part—a series of characters that are unique to the trader (providing an audit trail through their commercial accounting system).

If a manual declaration is made for input by HMRC (National Clearance Hub in Salford) and a UCR is not supplied CHIEF will derive a UCR based upon the entry reference (EPU-Entry-Number-Entry Date). For further information see Volume 3 Part 1 of this Tariff

**11.5 Useful contact details:**

- **General Customs (including NES enquiries) - VAT, Excise & Customs Helpline**  
**Phone: 0300 200 3700**
- **NES Helpdesk Phone: 0300 582 418 Email: [export.enquiries@hmrc.gsi.gov.uk](mailto:export.enquiries@hmrc.gsi.gov.uk)**
- **Website: [hmrc.gov.uk](http://hmrc.gov.uk)**

10 00 002

<b>1. Goods Covered</b>	Excise goods already released to consumption in the UK (excise duty paid) exported to non-EU countries and subject to a claim for drawback of excise duty.
<b>2. Notice</b>	197, 207
<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 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 2 complete working days before packaging for export. <i>(exception- hydrocarbon oil shipped as stores. See Note 11.1)</i>
<b>9. Post export action</b>	CHIEF S8 report with either a departed status of 60 for a direct export or a departed status of 62 for an indirect export will be required to accompany the drawback claim form as evidence to support the claim. A certified C&E 132 if the export is by post.
<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 on the SAD. 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 EU 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>	<p><b>FOR USE BY EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM (NES) APPROVED MOU OPERATORS ONLY</b></p> <p><b>Supplementary declaration</b> by authorised NES MOU operators for goods:</p> <ul style="list-style-type: none"> <li>○ less than <b>£873</b> in value</li> <li>○ less than <b>1000kg</b>, and</li> <li>○ <b>not</b> dutiable or restricted,</li> </ul> <p>that were exported under the NES MOU procedure, where the pre shipment advice was made under:</p> <ul style="list-style-type: none"> <li>○ CSE using CPC 10 00 077; or</li> <li>○ SDP using CPC 10 00 067</li> </ul> <p>This CPC <b>must not</b> be used for:</p> <ul style="list-style-type: none"> <li>• bulking of multi consignments shipped to multi consignees</li> <li>• re-exporting non EU goods on which import charges have <b>not</b> been paid</li> </ul>
<b>2. Notice</b>	Memorandum of Understanding arrangements require the express/fast parcel operator to fulfil specific roles and conditions set out by HMRC. Express/Fast parcel operators who are approved CSE or SDP Operators and can fulfil the requirements set out in the MOU can apply by contacting the Express Industry Team in Cardiff on Tel: 03000 532 318 for further information and advice.
<b>3. Status of Goods</b>	<b>T2 - goods in free circulation and not subject to any other regime controls</b>
<b>4. Specific Fields in the declaration/notes on completion</b>	Full details can be found in the data requirements provided to NES MOU approved traders.
<b>5. Additional documents required</b>	-

6. Security required	-
7. Additional information	-
8. Pre-export action	See relevant pre shipment CPC CSE 10 00 077 or SDP 10 00 067.
9. Post Clearance Action	An electronic aggregate supplementary declaration must be submitted using one of the available methods within 14 calendar days of the date of departure of the export means of transport. The CPC must be 10 00 007.
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	-
10 00 008	
1. Goods Covered	<p><b>FOR USE BY EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM (NES) APPROVED MOU OPERATORS ONLY</b></p> <p>Supplementary declaration by authorised NES MOU operators for goods:</p> <ul style="list-style-type: none"> <li>○ classified as non-statistical (see Notice 275) and</li> <li>○ not dutiable or restricted,</li> </ul> <p>that were exported under the NES MOU procedure, where the pre shipment clearance request / advice was made under:</p> <ul style="list-style-type: none"> <li>○ CSE using CPC 10 00 078; or</li> <li>○ SDP using CPC 10 00 068</li> </ul> <p>This CPC <b>must not</b> be used for bulking of multi consignments shipped to multi consignees under standard NES.</p>
2. Notice	<b>Memorandum of Understanding arrangements require the express/fast parcel operator to fulfil specific roles and conditions set out by HMRC. Express/Fast parcel operators who are approved CSE or SDP Operators and can fulfil the requirements set out in the MOU can apply by contacting the Express Industry Team in Cardiff on Tel: 03000 523 318 for further information and advice.</b>
3. Status of Goods	T2 - goods in free circulation and not subject to any other regime controls
4. Specific Fields in the declaration/notes on completion	Full details can be found in the data requirements provided to NES MOU approved traders.
5. Additional documents required	-
6. Security required	-
7. Additional information	-
8. Pre-export action	See relevant pre shipment CPC CSE 10 00 078 or SDP 10 00 068
9. Post Clearance Action	An electronic aggregate supplementary declaration must be submitted using one of the available methods within 14 calendar days of the date of departure of the export means of transport. The CPC must be 10 00 008.
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	-

10 00 009

1. Goods Covered	<p><b>FOR USE BY EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM (NES) APPROVED MOU OPERATORS ONLY</b></p> <p>Supplementary declaration by authorised NES MOU operators for goods exported under the NES MOU procedure that were:</p> <ul style="list-style-type: none"> <li>○ more than £750 but less than £2000 in value</li> <li>○ less than 1000kg; and</li> <li>○ not dutiable or restricted,</li> </ul> <p>where the pre shipment advice was made under:</p> <ul style="list-style-type: none"> <li>○ CSE using CPC 10 00 079; or</li> <li>○ SDP using CPC 10 00 069</li> </ul> <p>This CPC <b>must not</b> be used for bulking of multi consignments shipped to multi consignees under standard NES.</p>
2. Notice	<p><b>Memorandum of Understanding arrangements require the express/fast parcel operator to fulfil specific roles and conditions set out by HMRC.</b></p> <p><b>Express/Fast parcel operators who are approved to use Customs Supervised Exports (CSE) or Simplified Declaration Procedures (SDP) and can fulfil the requirements set out in the MOU can apply by contacting the Express Industry Team in Cardiff on Tel: 03000 523 318 for further information and advice.</b></p>
3. Status of Goods	T2 - goods in free circulation and not subject to any other regime controls
4. Specific Fields in the declaration; notes on completion:	Full details can be found in the data requirements provided to NES MOU approved operators.
5. Additional documents:	-
6. Security required	-
7. Additional information	-
8. Pre-export action:	See relevant pre shipment CPC CSE 10 00 079 or SDP 10 00 069
9. Post export action	An electronic aggregate supplementary declaration at item level must be submitted using one of the available methods within 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	-

10 00 011

1. Goods Covered	<p><b>Pre-shipment declaration for free circulation</b> goods being exported outside the EU under NES Simplified Declaration Procedures (SDP) by or on behalf of an NES approved SDP operator.</p> <p>This CPC must <b>NOT</b> be used for:</p> <ul style="list-style-type: none"> <li>• Goods subject to a CAP refund or CAP export licensing</li> <li>• Excise goods in excise duty suspension</li> <li>• Non EU goods on which import charges have <b>not</b> been paid</li> <li>• Goods subject to any other SDP CPC or regime controls</li> </ul>
2. Notice	<b>275 - Customs export procedures</b>
3. Status of Goods	<b>T2 - Goods in free circulation and not subject to any other regime controls.</b>

1.2.18/1

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

Additional information and completion notes for boxes on the declaration are given in Volume 3 Part 1 of this Tariff.

**Box 1**

1st sub division enter:

- o 'CO' for export to an EU Special Territory (see Tariff Volume 1 Part 2 Section 1),
- o 'EX' for export outside the EU; or
- o 'EU' for export to an EFTA country

2nd sub division: enter code 'F' (pre-shipment advice (PSA) goods not arrived)

**Box 14(1):** Enter the code for representation:

- 1—self representation
- 2—direct representation
- 3—indirect representation

**Box 17:** Enter the code for the **non EU** country of ultimate destination, see Appendix C1 for Country Codes **note** - except for EU Special Territories or areas not under the control of The Government of the Republic of Cyprus, this should **not** be an EU country)

**Box 29** o 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).

- o If goods are being exported via another EU country under a Single Transport Contract (STC) do not complete Box 29 (in such cases an Additional Information (AI) statement in Box 44 must be made—see below).

**Box 44:**

- Enter a Unique Consignment reference number (UCR), see CPC 10 00 001 note 11.4.
- For export under a Single Transport Contract enter Additional Information (AI) statement '**STC99**' (see Appendix C9).

**5. Additional documents required**

-

**6. Security required**

-

**7. Additional information**

-

**8. Pre-export action**

Goods to be presented to Customs at the Frontier office of export, Inland Clearance Depot or other designated export place. EU safety and security legislation sets minimum time limits for goods to be presented to Customs:

- for 'deep sea' containerised cargo, at latest 24 hours before the goods are loaded
- for 'short sea' containerised cargo, at latest 2 hours before leaving the port
- for air traffic, at latest 30 minutes before departure from an airport
- for rail and inland waters traffic, at latest 2 hours before departure
- for road traffic, at latest 1 hour before departure
- 

**9. Post Clearance Action**

A Supplementary Declaration using CPC 10 00 001 must be made within 14 calendar days of the "goods departed message".

**10. VAT**

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**

**11.1** Goods imported into the EU are in free circulation in the EU if all import formalities have been completed and all duties, levies or equivalent charges have been paid and not refunded. Goods originating in the EU are also in free circulation.

**11.2** Declarations must be submitted electronically using one of the transmission routes available to CHIEF within the specified timescale:

- Community Systems Provider (CSP) - Indirect link to CHIEF through a CSP using your own software or that provided by an independent software company.
- NES Email - via the internet, in the form of an email attachment. You will need to purchase commercial messaging software which translates the declaration sent to and the messages received from CHIEF.

- NESWEB - via the internet and the Government Gateway, using the NEWSWEB facility. An export Declaration WEB form has been set up by HMRC which can be used to submit information to CHIEF direct.
- NES XML - via the internet and the Government Gateway, using the NES XML facility. You will need to purchase commercial messaging software to translate the messages sent to and from CHIEF. In addition a Government Gateway Digital Certificate is required for the CHIEF XML route.

**11.3 Useful contact details:**

- General Customs (including NES enquiries) -VAT, Excise & Customs Helpline Phone: 0300 200 3700
- NES Helpdesk Phone: 03000 582 418 Email: export.enquiries@hmrc.gsi.gov.uk
- Website: hmrc.gov.uk

**10 00 012**

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

**10 00 013**

<b>1 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 Notice</b>	—
<b>3 Status of goods</b>	T1.
<b>4 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 Additional documents</b>	—
<b>6 Security required</b>	—
<b>7 Additional information</b>	—
<b>8 Pre-export action</b>	—
<b>9 Post-export action</b>	—

10	VAT	—
11	Notes	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		
1.	Goods Covered	Pre-shipment declaration for <b>free circulation</b> goods being exported outside the EU under NES CSE by or on behalf of an approved NES CSE Operator. This CPC must <b>not</b> be used for: <ul style="list-style-type: none"> <li>• goods subject to a CAP refund or CAP export licensing</li> </ul> Excise goods in excise duty suspension <ul style="list-style-type: none"> <li>• Non EU goods on which import charges have <b>not</b> been paid</li> <li>• Goods subject to any other CSE CPC</li> <li>• Goods subject to any other regime controls</li> <li>• Full declarations being made from an CSE location</li> </ul>
2.	Notice	275 Customs export procedures
3.	Status of Goods	T2 - Goods in free circulation and not subject to any other regime controls.
4.	Specific Fields in the declaration/notes on completion	Additional information and completion notes for other boxes on the declaration are given in Volume 3 Part 1 of this Tariff. <b>Box 1:</b> 1st sub division: enter: <ul style="list-style-type: none"> <li>◦ 'CO' for export to an EU Special Territory (see Tariff Volume 1 Part 2 Section 1),</li> <li>◦ 'EX' for export outside the EU; or</li> <li>◦ 'EU' for export to an EFTA country</li> </ul> 2nd sub division: enter code F (pre-shipment advice (PSA) goods not arrived). <b>Box 14(1):</b> Enter the code for representation: 1—self representation 2—direct representation 3—indirect representation <b>Box 17:</b> Enter the code for the <b>non EU</b> country of ultimate destination, see Appendix C1 for Country Codes <b>Box 29:</b> <ul style="list-style-type: none"> <li>◦ 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).</li> </ul> If goods are being exported via another EU country under a Single Transport Contract (STC) do not complete Box 29 (in such cases an Additional Information (AI) statement in Box 44 must be made—see below). <b>Box 33:</b> The Commodity Code to 8 digits of the goods being declared for export (see Volume 2 of this Tariff), further information about classifying goods is available in Notice 600—Classifying your imports or exports). <b>Box 44:</b> <ul style="list-style-type: none"> <li>• Enter a Unique Consignment reference number (UCR), see CPC 10 00 001 note 11.4.</li> <li>• For export under a Single Transport Contract complete Additional Information (AI) statement 'STC99' (see Appendix C9).</li> </ul>
5.	Additional documents required	—
6.	Security required	—
7.	Additional information	—
8.	Pre-export action	Goods to be presented to Customs at the approved CSE Location.



<b>9. Post Clearance Action</b>	A supplementary Declaration should be made using CPC 10 00 001 within 14 calendar days of the "goods departed message".
<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>	<p><b>11.1</b> Goods imported into the EU are in free circulation in the EU if all import formalities have been completed and all duties, levies or equivalent charges have been paid and not refunded. Goods originating in the EU are also in free circulation.</p> <p><b>11.2</b> Declarations must be submitted electronically using one of the transmission routes available to CHIEF within the specified timescale:</p> <ul style="list-style-type: none"> <li>• Community Systems Provider (CSP) - Indirect link to CHIEF through a CSP using your own software or that provided by an independent software company.</li> <li>• NES Email - via the internet, in the form of an email attachment. You will need to purchase commercial messaging software which translates the declaration sent to and the messages received from CHIEF.</li> <li>• NESWEB - via the internet and the Government Gateway, using the NEWSWEB facility. An export Declaration WEB form has been set up by HMRC which can be used to submit information to CHIEF direct.</li> <li>• NES XML - via the internet and the Government Gateway, using the NES XML facility. You will need to purchase commercial messaging software to translate the messages sent to and from CHIEF. In addition a Government Gateway Digital Certificate is required for the CHIEF XML route.</li> </ul> <p><b>11.3</b> Useful contact details:</p> <ul style="list-style-type: none"> <li>• General Customs (including NES enquiries) -VAT, Excise &amp; Customs Helpline Phone: 0300 200 3700</li> <li>• NES Helpdesk Phone: 03000 582 418 Email: <a href="mailto:export.enquiries@hmrc.gsi.gov.uk">export.enquiries@hmrc.gsi.gov.uk</a></li> <li>• Website: <a href="http://hmrc.gov.uk">hmrc.gov.uk</a>.</li> </ul>
<b>10 00 018</b>	
<b>1. Goods covered</b>	All goods exported under the EU's preferential trade arrangements which are covered by proofs of preferential origin (EUR1/EUR-MED Movement certificates/Invoice Declarations or Origin Declarations (issued under the EU-Korea Trade Agreement))
<b>2. Notice</b>	827, 828, 832
<b>3. Specific fields in the declaration/ notes on completion</b>	10 00 018 must be inserted in Box 37 of the export declaration
<b>4. Additional documents required</b>	Exporters need to provide their customers with proof of the preferential origin of their goods (i.e. an EUR1 or EUR-MED Movement certificate where provided for, a declaration on an invoice or other commercial documents)
<b>5. Security required</b>	-
<b>6. Additional information</b>	-
<b>7. VAT</b>	-
<b>8. Post Clearance Action</b>	-
<b>9. Notes</b>	Under SAD Harmonisation, new document codes have been introduced which must be input to CHIEF when this CPS is used. There are 4 possible alternatives. These are 9001 (Invoice Declarations), N954 (EUR 1), U045 (EUR-MED Certificates) and U048 (EUR-MED Invoice Declarations). Please check Appendix C10/C11 of the Tariff for the appropriate status codes for use with these document codes.

10 00 027

<b>1. Goods Covered</b>	<p>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.</p> <p>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.</p>
<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 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 29: The 'Office of Exit' must be completed in accordance with the notes in Volume 3 Part 1.</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>
<b>5. Additional documents required</b>	<ul style="list-style-type: none"> <li>- CAP licence (may be paper version especially if issued by Paying Agencies in other Members States).</li> <li>- Licence for food aid consignments.</li> <li>- National/Community Transit documentation as required.</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>	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. ► ◀
<b>8. VAT</b>	-
<b>9. Pre-Entry Action</b>	Full NES declaration to be made at time of export, using pre-entry or CSE 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.
<b>10. Post Clearance Action</b>	None
<b>11. Notes</b>	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 00 028

**1. Goods Covered**

Free circulation goods being exported outside the EU as part of a groupage consignment where the **total value of the shipment does not exceed £6000**. Goods must be consigned from one exporter to one consignee only.

There is no restriction on the number of consignments that can make up the shipment but the total £6000 value limit should not be exceeded.

Consignments “bulked” under this export CPC must **not** be:

- subject to a CAP refund or CAP export licensing requirements,
- goods that are not in free circulation
- subject to any export licensing requirements, prohibition or restriction; or
- goods under SDP

**2. Notice**

275 Customs export procedures

**3. Status of the goods.**

T2 - Goods in free circulation and not subject to any other regime controls.

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

**Box 1:**

1st sub division:

- 'CO' for export to an EU Special Territory (see Tariff Volume 1 Part 2 Section 1),
- 'EX' for export outside the EU; or
- 'EU' for export to an EFTA country

2nd sub division: enter code 'D'.

**Box 2** - 'Consignor/Exporter' must be shown.

**Box 8** - 'Consignor/Importer' must be shown.

**Box 14(1):** Enter the code for representation:

- 1 - self representation
- 2 - direct representation
- 3 - indirect representation

**Box 17:** Enter the code for the **non EU** country of ultimate destination, see Appendix C1 for Country Codes

**Box 29:**

- Where export will be made via another EU country (Indirect Export) the Office of Exit in that EU country must be declared as the movement is required to be controlled by the EU Export Control System (ECS).
- If goods are being exported via another EU country under a Single Transport Contract (STC) do not complete Box 29 (in such cases an Additional Information (AI) statement in Box 44 must be made - see below).

**Box 33** - 'Commodity Code' shown must indicate the Commodity Code of the highest valued part of the shipment (see Volume 2 of this Tariff), further information about classifying goods is available in Notice 600—Classifying your imports or exports).

**Box 40:**

- identify the relevant commercial document and Traders own ref that provides an audit link to the consignment. For example a MUCR that provides an audit link to the consignment. To identify a MUCR enter:
  - 'Z' (for previous document)
  - followed by code 'ZZZ' (for other)
  - followed by the MUCR reference
 the above components would be entered as 'Z-ZZZ-\*\*\*\*\*'

**Box 37** - 'CPC' 10 00 028 must be used.

**Box 44:** For export under a Single Transport Contract enter Additional Information (AI) statement '**STC99**' (see Appendix C9).

**Box 46** - Statistical value must not exceed £6000

**5. Additional documents required**

**No additional documents are required however, operators using this CPC must retain records to account for the value and nature of goods being exported.**

**6. Security required**

-

<b>7. Additional information</b>	Where an appointed Freight Agent is declaring goods using this CPC on behalf of an unregistered trader, the level of Representation must be indirect. Failure to comply with the <b>£6000 limit</b> may result in use this CPC being withdrawn by the agent / operator concerned.
<b>8. VAT</b>	Operators must retain records to account for the exported 'bulked' goods.
<b>9. Pre Entry Action</b>	A full NES declaration must be made at the time of export A full CSE entry must be made if goods are declared at an HMRC approved inland premises.
<b>10. Post Clearance Action</b>	Operators records <b>must</b> account for the actual nature of the goods supplied and the values.
<b>11. Notes</b>	<p><b>11.1</b> Goods imported into the EU are in free circulation in the EU if all import formalities have been completed and all duties, levies or equivalent charges have been paid and not refunded. Goods originating in the EU are also in free circulation.</p> <p><b>11.2</b> Declarations must be submitted electronically using one of the transmission routes available to CHIEF within the specified timescale:</p> <ul style="list-style-type: none"> <li>• Community Systems Provider (CSP) - Indirect link to CHIEF through a CSP using your own software or that provided by an independent software company.</li> <li>• NES Email - via the internet, in the form of an email attachment. You will need to purchase commercial messaging software which translates the declaration sent to and the messages received from CHIEF.</li> <li>• NESWEB - via the internet and the Government Gateway, using the NEWSWEB facility. An export Declaration WEB form has been set up by HMRC which can be used to submit information to CHIEF direct.</li> <li>• NES XML - via the internet and the Government Gateway, using the NES XML facility. You will need to purchase commercial messaging software to translate the messages sent to and from CHIEF. In addition a Government Gateway Digital Certificate is required for the CHIEF XML route.</li> </ul> <p><b>11.3</b> Useful contact details:</p> <ul style="list-style-type: none"> <li>• General Customs (including NES enquiries) -VAT, Excise &amp; Customs Helpline Phone: 0300 200 3700</li> <li>• NES Helpdesk Phone: 03000 582 418 Email: <a href="mailto:export.enquiries@hmrc.gsi.gov.uk">export.enquiries@hmrc.gsi.gov.uk</a></li> <li>• Website: <a href="http://hmrc.gov.uk">hmrc.gov.uk</a></li> </ul>

10 00 029

<b>1. Goods Covered</b>	Any excise goods entered under SDP and presented for export at the Frontier.
<b>2. Notice</b>	179, 197 & 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 (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>	<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.</p> <p>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.</p>
<b>11. Notes</b>	
<b>10 00 030</b>	
<b>1. Goods Covered</b>	Any excise goods already released to consumption in the UK (excise duly paid) entered for export under Customs Supervised Procedure.
<b>2. Notice</b>	179, 197, & 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 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>	This CPC cannot be used for excise goods in duty suspension (under the cover of an AAD/e-AD or W8/e-W8 or commercial equivalent documents) or for goods where drawback of the UK excise duty is claimed.
<b>8. Pre-export Action</b>	—
<b>9. Post export action</b>	-
<b>10. 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.</p> <p>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.</p>
<b>11. Notes</b>	—
<b>10 00 041</b>	
<b>1 Goods covered</b>	<p>C21 Customs clearance request for goods recorded on a port or airport inventory system that are not specified or covered by another CPC and:</p> <ul style="list-style-type: none"> <li>• do not require formal C88 Customs export declaration as they are declared under their own paper Customs form; or</li> <li>• do not require a Customs declaration - for example free circulation goods being sent via a third country to another EU Country, where the goods remain* loaded on board the vessel or aircraft during the call at the port or airport outside the EU *(if the goods will be unloaded to another vessel/aircraft in the third country, an exit summary declaration using CPC 10 00 046 should be made)</li> <li>• do not require a Customs declaration for example because they are intra EU movements of Inward Processing (IP) goods being transferred under the paper 2-copy or 3-copy SAD transfer process from an IP Authorisation holder (in the UK) to another IP Authorisation holder (in another Member State (OMS));</li> </ul>

	<ul style="list-style-type: none"> <li>• for similar 2-copy/3-copy SAD transfers for other CPEI procedures such as:             <ul style="list-style-type: none"> <li>◦ Customs Warehousing (CW UK) to CW (OMS);</li> <li>◦ Processing under Customs Control (PCC UK) to PCC (OMS); and</li> <li>◦ Temporary Admission (TA UK) to TA (OMS).</li> </ul> </li> </ul>	
2	Notice	—
3	Status of goods	—
4	Specific fields on the declaration	<p><b>Box 1:</b></p> <ul style="list-style-type: none"> <li>◦ 1st sub division: EX or EU as appropriate</li> </ul> <p>2nd sub division: enter code K.</p> <p><b>Box 30:</b> Goods Location Code</p> <ul style="list-style-type: none"> <li>◦ Part 1—Enter GB</li> <li>◦ Part 2 - Enter from Appendix C2 the relevant goods location code for where the goods are available for examination</li> <li>◦ 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.</li> </ul> <p><b>Box 40:</b> previous document—enter the document class code and type (see Appendix C12) followed by the document reference against which the goods have been formally declared.</p> <p><b>For example</b> for goods on an ATA carnet you would enter 'Z-955-' (followed by the ATA carnet number).</p> <p><b>Box 44:</b> Additional Information, enter:</p> <ul style="list-style-type: none"> <li>◦ the appropriate Additional Information code (see Appendix C9),</li> <li>◦ Document Status code (see Appendix C10) and Document/Certificate Code (see Appendix C11).</li> </ul>
5	Additional documents	The relevant formal Customs declaration form (excluding C88), if appropriate.
6	Security required	—
7	Additional information	Goods must be declared electronically using CHIEF format IECR (insert export clearance request), so that the consignment can be processed and released under NES.
8	Pre-export action	—
9	Post-export action	—
10	VAT	—
11	Notes	<p>Useful contact details:</p> <ul style="list-style-type: none"> <li>• General Customs (including NES enquiries) -VAT, Excise &amp; Customs Helpline Phone: 0300 200 3700</li> <li>• NES Helpdesk Phone: 03000 582 418 email: export.enquiries@hmrc.gsi.gov.uk</li> <li>• Website: hmrc.gov.uk</li> </ul>
10 00 042		
1	Goods covered	<p><b>C21 Customs clearance request</b> for non EU goods travelling en route via the UK or non EU goods removed from a Temporary Storage facility:</p> <ul style="list-style-type: none"> <li>• For direct exit from UK outside the EU</li> <li>• Departing the UK under NCTS Transit procedures for onward movement to another EU Member State</li> <li>• Departing the UK under NCTS Transit procedures for onward movement to another EU Member State for exit from the EU.</li> </ul> <p><b>NOTE</b> - If the goods will exit the EU from an another EU Member State and an Exit Summary Declaration (EXS) is required, CPC 10 00 046 should be made unless:</p> <ul style="list-style-type: none"> <li>• the NCTS declaration contains the exit summary declaration data; <b>and</b></li> </ul>

- the office of destination is also the customs office of exit or the office of destination is outside the EU.

**A declaration is required on the NCTS for all goods to be moved under Community/ common transit or TIR unless simplified procedures for air, sea or rail are used.**

2	<b>Notice</b>	216 at CCS-UK airports.
3	<b>Status of goods</b>	T1 - goods not in free circulation.
4	<b>Specific fields on the declaration</b>	<p><b>Box 6</b> - Packages. Bulked goods enter 1 (with the exception of licensed goods) <b>Box 40</b> previous document - enter 'Z' followed by the document type code (see Appendix C12) followed by the document reference. <b>Box 44</b> - If departing the UK under NCTS Transit procedures enter AI code 'TRANS'.</p>
5	<b>Additional documents</b>	—
6	<b>Security required</b>	For goods moving under NCTS Transit the normal guarantee requirements for the transit procedure concerned apply.
7	<b>Additional information</b>	<b>Declaration should be in the format IECR (Insert export clearance request).</b>
8	<b>Pre-export action</b>	—
9	<b>Post-export action</b>	—
10	<b>VAT</b>	—
11	<b>Notes</b>	<p>Useful contact details:</p> <ul style="list-style-type: none"> <li>• General Customs (including NES enquiries) - VAT, Excise &amp; Customs Helpline Phone: 0300 200 3700</li> <li>• NES Helpdesk Phone: 03000 582 418 email: <a href="mailto:export.enquiries@hmrc.gsi.gov.uk">export.enquiries@hmrc.gsi.gov.uk</a></li> <li>• For Transit the NCTS helpdesk at the CCTO, Harwich Monday to Friday 08:00–17:00 Tel: 03000 575 988 email: <a href="mailto:ncts.helpdesk@hmrc.gsi.gov.uk">ncts.helpdesk@hmrc.gsi.gov.uk</a></li> <li>• Website: <a href="http://hmrc.gov.uk">hmrc.gov.uk</a></li> </ul>

10 00 043

1	<b>Goods covered</b>	C21 Clearance request for EU goods from another EU country (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 - Customs procedures at CCS-UK airports.
3	<b>Status of goods</b>	T2 - Goods in free circulation and not subject to any other regime controls.

<b>4</b>	<b>Specific fields on the declaration</b>	<p><b>Box 1</b></p> <p>1st sub division:</p> <ul style="list-style-type: none"> <li>○ 'EX' for export outside the EU; or</li> <li>○ EU for export to an EFTA country</li> </ul> <p>2nd sub division: enter code K.</p> <p><b>Box 2 - Consignor</b></p> <p>If the Consignor has a UK EORI this is to be quoted. If not enter:</p> <ul style="list-style-type: none"> <li>○ Private individuals can use GBPR where there is no commercial purpose involved for example household effects.</li> <li>○</li> </ul> <p><b>Box 30: Goods Location Code</b></p> <ul style="list-style-type: none"> <li>○ Part 1—Enter GB</li> <li>○ Part 2 - Enter from Appendix C2 the relevant goods location code for where the goods are available for examination</li> <li>○ 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).</li> </ul> <p>▶◀</p>
<b>5</b>	<b>Additional documents</b>	SAD Copy 3 or ECS equivalent form (EAD) from Other Member State (OMS) Office of Export for endorsement by the UK Office of Exit (ECS Helpdesk Central Community Transit Office).
<b>6</b>	<b>Security required</b>	—
<b>7</b>	<b>Additional information</b>	<b>Declaration should be in the CHIEF format IECR (Input export clearance request).</b>
<b>8</b>	<b>Pre-export action</b>	—
<b>9</b>	<b>Post-export action</b>	EAD (Export Accompanying Document) - with a Movement Reference Number (MRN) - to be forwarded using the FREEPOST service to the ECS Helpdesk, Harwich, clearly showing the NES C21 entry reference number.
<b>10</b>	<b>VAT</b>	EAD (Export Accompanying Document) - without a Movement Reference Number (MRN) - must be endorsed by the ECS Helpdesk in Harwich.
<b>11</b>	<b>Notes</b>	<p>Useful contact details:</p> <ul style="list-style-type: none"> <li>• General Customs (including NES enquiries) -VAT, Excise &amp; Customs Helpline Phone: 0300 200 3700</li> <li>• NES Helpdesk Phone: 03000 582 418 Email: export.enquiries@hmrc.gsi.gov.uk</li> <li>• Website: hmrc.gov.uk</li> </ul>
<b>10 00 044</b>		
<b>1.</b>	<b>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.</b>	<b>Notice</b>	800
<b>3.</b>	<b>Status</b>	Community Status Export.
<b>4.</b>	<b>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.</b>	<b>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 CAP export refund or forfeiture of the licence security.
<b>10. Post Clearance Action</b>	The T5 must be endorsed by UK Customs and sent to the originating authority in the Member State of export.
<b>11. Notes</b>	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.
<b>10 00 045</b>	
<b>1. Goods Covered</b>	Indirect export via the UK of EU goods from other Member States where the <b>consignment value does not exceed 3000 Euros</b> . This CPC must <b>not</b> be used for: <ul style="list-style-type: none"> <li>○ goods not in free circulation</li> <li>○ goods covered by EU export licenses where export has to be certified in the UK.</li> </ul> If goods are under cover of a SAD Copy 3 or ECS equivalent document from another EU country CPC <b>10 00 043</b> should be used.
<b>2. Notice</b>	–
<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>	<p><b>Box 1</b> – 1st sub division: CO, EX or EU as appropriate 2nd sub division: enter code K.</p> <p><b>Box 2</b> – Consignor If the Consignor has a UK EORI this is to be quoted. <ul style="list-style-type: none"> <li>○ Private individuals can use GBPR where there is no commercial purpose involved for example household effects.</li> <li>○</li> </ul> </p> <p><b>Box 6</b> – Packages. If Bulked goods enter 1.</p> <p><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 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><b>Box 31</b> – Enter goods description “Bulked OMS goods - Not subject to any further controls”. See Appendix C8 for appropriate package codes.</p>
<b>5. Additional documents required</b>	–
<b>6. Security required</b>	–
<b>7. Additional information</b>	<b>Information declaration should be in the format Insert Export Clearance Request (IECR).</b>

8. Pre-export action	—
9. Post Clearance Action	—
10. VAT	—
11. Notes	—

**CPC 10 00 046**

1. Goods Covered	This CPC is for declarants making an Exit Summary Declaration (EXS) under ECS Safety and Security requirements.
2. Notice	275
3. Status of Goods	—
4. Specific Fields in the declaration/notes on completion	<ul style="list-style-type: none"> <li>• <b>Box 2 - Consignor TID</b> If the Consignor is based in the UK, use GB pre-fixed EORI number. If the Consignor is based in another EU MS, use non-GB pre-fixed EORI number <b>and</b> provide full Consignor name and address details If Consignor is not based in the EU and does not have an EORI number, the TID Field must show full Consignor name and address details <ul style="list-style-type: none"> <li>• For intra-EU movements with a transshipment en route in a Third Country:- Box 15a: Country of Despatch: Enter GB Box 17a: Country of Destination: Enter country code for EU Member State to which goods are going. Box S13: Countries of Routing: Enter the country code(s) of the non EU transshipment Countries where appropriate. For the transshipment within the UK of non-EU status goods, the Dispatch Country field should show GB with the originating country code being shown in Box 2 along with Consignor details. <ul style="list-style-type: none"> <li>• The following Safety and Security items must be provided where known:- Box 44: The transport document reference number. Box S13: Countries of Routing Codes Box S27: UN Dangerous Goods code (UNDG) if applicable. Box S28: Seal Number Box S29: Transport Charges Method of Payment Code (TCM) <ul style="list-style-type: none"> <li>• <b>Box 31 - Goods description</b> Unless subject to an EU export declaration, all goods going to a country subject to EU sanctions where a licence has been issued by the Department of Business Innovation &amp; Skills (BIS). The licence shall be declared in the format &lt;country code&gt; &lt;licence type&gt; &lt;licence identifier&gt; This information must be given in box 31 (goods description) as box 44 (documents) cannot be used within the IEXS transaction.</li> </ul> </li> </ul> </li> </ul> </li> </ul>
5. Additional documents required	—
6. Security required	—

7. Additional information

Transaction code is IEXS

Reduced Data sets:

There are three specific circumstances where a reduced data set can be used for the EXS declaration. These are the only AI statements accepted under IEXS and should be declared in Box 44 if the reduced data set is being used.

Table entry code - SPCIA-Postal and Express

Table entry code - SPCIB-Ship and Aircraft supplies

Table entry code - SPCIE-AEO

Sanctions

Unless subject to an EU export declaration, an EXS will be required for all goods going to or from Countries that are subject to EU sanctions. Please refer to the FCO website for details of countries subject to sanctions.

, <http://www.fco.gov.uk/en/about-us/what-we-do/services-we-deliver/export-controls-sanctions/eu-sanctions/>

8. VAT

—

9. Post Clearance Action

—

10. Notes

—

10 00 051

1 Goods covered

The export from the EU 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

3001

3 Status of goods

1st sub division: EX  
2nd sub division enter code D

4 Specific fields on the declaration

- Box 44 - see Note 7

5 Additional documents

-

6 Security required

If stated in IPR authorisation

7 Additional information

In Box 44 of the SAD 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
- 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-export action

—

10 VAT

—

11 Notes

No preference documents can be issued in respect of these goods

10 00 052 Exportation

FOR USE ON FORM C21 AT ALL LOCATIONS WITH COMPUTERISED INVENTORY LINK

- 1. Goods Covered** Goods exported or re-exported on an ATA carnet.
- 2. Notice** 104.
- 3. Status of Goods** —
- 4. Specific Fields on the declaration** **Box 1:** 1st sub division: EX or EU as appropriate 2nd sub division: enter code K.  
**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  
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 40:** previous document - enter the document class code and type (see Appendix C12) followed by the document reference against which the goods have been formally declared. **For example** for goods on an ATA carnet you would enter 'Z-955-' (followed by the ATA carnet number).  
**Box 44:** Additional information, enter:  
The appropriate Additional Information code IRQ02 (to request endorsement of the ATA carnet by UK customs (see Appendix C9).  
Document Status code AI code (see Appendix C10) and Document/Certificate Code 'AC' (see Appendix C11).  
Document code 'N955' to identify an ATA carnet.
- 5. Additional documents** The signed ATA Carnet **must** be presented.
- 6. Security required** Security is provided for under the ATA carnet by the issuing association and international chain of guaranteeing associations
- 7. Additional information** —
- 8. Pre-export action** —
- 9. Post-export action** The officer at the port/airport **must** forward the detached exportation (yellow) or re-exportation voucher (white) from the ATA carnet promptly to the: National Carnet Unit Ralli Quays, Stanley Street, Salford M60 9HL 03000 579 060.
- 10. VAT** —
- 11. Notes** Useful contact details:  
General Customs (including NES enquiries) - VAT, Excise & Customs Helpline Phone: 0300 200 3700.

10 00 053 Exportation

- 1. Goods Covered** Goods exported or re-exported on an ATA carnet which need a CHIEF declaration because a licence needs to be declared.
- 2. Notice** 104.
- 3. Status of Goods** —

<b>4. Specific Fields on the declaration</b>	<p><b>Box 1:</b> 1st sub division: EX or EU as appropriate 2nd sub division: enter code D.</p> <p><b>Box 30:</b> Goods Location Code</p> <p>Part 1 – Enter GB</p> <p>Part 2 – Enter from Appendix C2 the relevant goods location code for where the goods are available for examination</p> <p><b>Box 40:</b> previous document - enter the document class code and type (see Appendix C12) followed by the document reference against which the goods have been formally declared. For ATA this is 'Z-955-' (followed by the ATA carnet number).</p> <p><b>Box 44:</b> Additional information, enter: The appropriate Additional Information code (see Appendix C9), Document Status code (see Appendix C10) and Document/Certificate Code (see Appendix C11). For ATA this is AI code IRQ02 (to request endorsement of the ATA carnet by UK customs on export), document status code 'AC' (to indicate the ATA carnet is being presented for certification by customs), and document code 'N955' to identify an ATA carnet.</p>
<b>5. Additional documents</b>	The ATA must be presented.
<b>6. Security required</b>	–
<b>7. Additional information</b>	Goods must be declared electronically using CHIEF format IEFD (insert export full clearance), so that the consignment can be processed and released under NES.
<b>8. Pre-export action</b>	–
<b>9. Post-export action</b>	The officer at the port/airport <b>must</b> forward the detached yellow exportation or white re-exportation voucher from the ATA carnet promptly to the: National Carnet Unit Ralli Quays, Stanley Street, Salford M60 9HL 03000 579 060 <a href="mailto:atacarnetunit@hmrc.gsi.gov.uk">atacarnetunit@hmrc.gsi.gov.uk</a>
<b>10. VAT</b>	–
<b>11. Notes</b>	Useful contact details: General Customs (including NES enquiries) - VAT, Excise & Customs Helpline Phone: 0300 200 3700 - National Carnet Unit Tel: 03000 579 060 Website: <a href="http://hmrc.gov.uk">hmrc.gov.uk</a>

**10 00 067**

<b>1. Goods Covered</b>	<p><b>FOR USE BY EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM (NES) APPROVED MOU OPERATORS ONLY</b></p> <p><b>SDP Pre-shipment advice for free circulation goods being exported outside the EU under the NES MOU procedure by authorised NES MOU operators, for goods:</b></p> <ul style="list-style-type: none"> <li>○ less than £873 in value and</li> <li>○ less than 1000kg and</li> <li>○ not dutiable or restricted.</li> </ul> <p><b>This CPC must not</b> be used for bulking of multi consignments shipped to multi consignees under standard NES.</p>
<b>2. Notice</b>	Memorandum of Understanding arrangements require the express/fast parcel operator to fulfil specific roles and conditions set out by HMRC. Express/Fast parcel operators who are approved CSE or SDP Operators and can fulfil the requirements set out in the MOU can apply by contacting the Express Industry Team in Cardiff on Tel: 03000 523 318 for further information and advice.
<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>	Full details can be found in the data requirements provided to NES MOU approved traders.
<b>5. Additional documents required</b>	–
<b>6. Security required</b>	–

<b>7. Additional information</b>	The MOU requires a pre-shipment declaration (IESP) to CHIEF.
<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>	A supplementary declaration (IESD) must be made electronically to CHIEF using CPC 10 00 007 within 14 calendar days of the "goods departed message".
<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.

**10 00 068**

<b>1. Goods Covered</b>	<p><b>FOR USE BY EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM (NES) APPROVED MOU OPERATORS ONLY</b></p> <p>SDP Pre-shipment advice by authorised NES MOU operators for free circulation goods being exported outside the EU that are:</p> <ul style="list-style-type: none"> <li>○ classified as non-statistical (see Notice 275) and</li> <li>○ not dutiable or restricted.</li> </ul> <p>This CPC <b>must not</b> be used for bulking of multi consignments shipped to multi consignees.</p>
<b>2. Notice</b>	Memorandum of Understanding arrangements require the express/fast parcel operator to fulfil specific roles and conditions set out by HMRC. Express/Fast parcel operators who are approved CSE or SDP Operators and can fulfil the requirements set out in the MOU can apply by contacting the Express Industry Team in Cardiff on Tel: 03000 523 318 for further information and advice.
<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>	Full details can be found in the data requirements provided to NES MOU approved traders.
<b>5. Additional documents</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	The MOU requires input of a pre-shipment declaration (IESP) to CHIEF.
<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>	A supplementary declaration (IESD) must be made electronically to CHIEF using CPC 10 00 008 within 14 calendar days of the "goods departed message".
<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>	<p>Useful contact details:</p> <ul style="list-style-type: none"> <li>• General Customs (including NES enquiries) -VAT, Excise &amp; Customs Helpline Phone: 0300 200 3700</li> <li>• NES Helpdesk Phone: 03000 582 418 Email: <a href="mailto:export.enquiries@hmrc.gsi.gov.uk">export.enquiries@hmrc.gsi.gov.uk</a></li> <li>• Website: <a href="http://hmrc.gov.uk">hmrc.gov.uk</a></li> </ul>

10 00 069

<b>1. Goods Covered</b>	<p><b>FOR USE BY EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM (NES) APPROVED MOU OPERATORS ONLY</b></p> <p>SDP Pre-shipment advice by authorised <b>SDP NES MOU operators</b> for free circulation goods being exported outside the EU that are:</p> <ul style="list-style-type: none"> <li>◦ more than £873 but less than £2000 in value</li> <li>◦ less than 1000kg; and</li> <li>◦ not dutiable or restricted</li> </ul> <p>This CPC <b>must not</b> be used for bulking of multi consignments shipped to multi consignees under standard NES.</p>
<b>2. Notice</b>	<p>Memorandum of Understanding arrangements require the express/fast parcel operator to fulfil specific roles and conditions set out by HMRC. Express/Fast parcel operators who are approved CSE or SDP Operators and can fulfil the requirements set out in the MOU can apply by contacting the Express Industry Team in Cardiff on Tel: 03000 523 318 for further information and advice.</p>
<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>	Full details can be found in the data requirements provided to NES MOU approved traders.
<b>5. Additional documents</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	The MOU requires input of a pre-shipment declaration (IESP) to CHIEF
<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>	A supplementary declaration (IESD) must be made electronically to CHIEF using <b>CPC 10 00 009</b> within 14 calendar days of the "goods departed message".
<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>	<p>Useful contact details:</p> <ul style="list-style-type: none"> <li>• General Customs (including NES enquiries) - VAT, Excise &amp; Customs Helpline Phone: 0300 200 3700</li> </ul>

- NES Helpdesk Phone: 03000 582 418 Email: [export.enquiries@hmrc.gsi.gov.uk](mailto:export.enquiries@hmrc.gsi.gov.uk)
- Website: [hmrc.gov.uk](http://hmrc.gov.uk)

10 00 077

1. Goods Covered

**FOR USE BY EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM (NES) APPROVED MOU OPERATORS ONLY**

**Pre-shipment** C21 clearance request by authorised **NES CSE MOU operators** for free circulation goods being exported outside the EU that are:

- less than £873 in value
- less than 1000kg; and
- not dutiable or restricted

This CPC **must not** be used for bulking of multi consignments shipped to multi consignees under standard NES.

2. Notice

Memorandum of Understanding arrangements require the express/fast parcel operator to fulfil specific roles and conditions set out by HMRC. Express/Fast parcel operators who are approved CSE or SDP Operators and can fulfil the requirements set out in the MOU can apply by contacting the Express Industry Team in Cardiff on Tel: 03000 523 318 for further information and advice.

3. Status of Goods

T2 - goods in free circulation and not subject to any other regime controls

4. Specific Fields in the declaration/notes on completion

Full details can be found in the data requirements provided to NES MOU approved traders. Box 22—Where the header value is over £100,000 a Currency of Invoice is required and it should be declared as GBP.

5. Additional documents required

—

6. Security required

—

7. Additional information

The MOU does not require the input of a pre-shipment declaration however, to identify the procedure for loaders and carriers, a pre-shipment C21 clearance request to CHIEF (IECR) will be required. The CPC must be included in the C21.

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

A supplementary declaration (IESD) must be made electronically to CHIEF using **CPC 10 00 007** within 14 calendar days of the "goods departed message".

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

Useful contact details:

- General Customs (including NES enquiries) - VAT, Excise & Customs Helpline Phone: 0845 010 9000
- NES Helpdesk Phone: 03000 582 418 Email: [export.enquiries@hmrc.gsi.gov.uk](mailto:export.enquiries@hmrc.gsi.gov.uk)
- Website: [hmrc.gov.uk](http://hmrc.gov.uk)



10 00 078

<b>1. Goods Covered</b>	<p><b>FOR USE BY EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM (NES) APPROVED MOU OPERATORS ONLY</b></p> <p><b>Pre-shipment</b> C21 clearance request by authorised <b>NES CSE MOU operators</b> for free circulation goods being exported outside the EU of that are:</p> <ul style="list-style-type: none"> <li>○ classified as non-statistical (see Notice 275) and</li> <li>○ not dutiable or restricted.</li> </ul> <p>This CPC <b>must not</b> be used for bulking of multi consignments shipped to multi consignees under standard NES.</p>
<b>2. Notice</b>	<p>Memorandum of Understanding arrangements require the express/fast parcel operator to fulfil specific roles and conditions set out by HMRC. Express/Fast parcel operators who are approved CSE or SDP Operators and can fulfil the requirements set out in the MOU can apply by contacting the Express Industry Team in Cardiff on Tel: 03000 523 318 for further information and advice.</p>
<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>	<p>Full details can be found in the data requirements provided to NES MOU approved traders.</p> <p><b>Box 22</b> - Where the header value is over £100,000 a Currency of Invoice is required and it should be declared as GBP.</p>
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	—
<b>7. Additional information</b>	<p>The MOU does not require the input of a pre-shipment declaration however, to identify the procedure for loaders and carriers, a pre-shipment C21 clearance request to CHIEF (IECR) will be required. The CPC must be included in the C21.</p>
<b>8. Pre-export action</b>	<p>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.</p>
<b>9. Post export action</b>	<p>A supplementary declaration (IESD) must be made electronically to CHIEF using <b>CPC 10 00 008</b> within 14 calendar days of the "goods departed message".</p>
<b>10. 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 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.</p>
<b>11. Notes</b>	<p>Useful contact details:</p> <ul style="list-style-type: none"> <li>• General Customs (including NES enquiries) - VAT, Excise &amp; Customs Helpline Phone: 0300 200 3700</li> <li>• NES Helpdesk Phone: 03000 582 418 Email: export.enquiries@hmrc.gsi.gov.uk</li> <li>• Website: hmrc.gov.uk</li> </ul>

10 00 079

<b>1. Goods Covered</b>	<p><b>FOR USE BY EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM (NES) APPROVED MOU OPERATORS ONLY</b></p> <p><b>Pre-shipment</b> C21 clearance request by authorised <b>NES CSE MOU operators</b> for free circulation goods being exported outside the EU that are:</p> <ul style="list-style-type: none"> <li>○ more than £750 but less than £2000 in value</li> <li>○ less than 1000kg; and</li> <li>○ not dutiable or restricted</li> </ul> <p>This CPC <b>must not</b> be used for bulking of multi consignments shipped to multi consignees under standard NES.</p>
-------------------------	--

2. Notice	Memorandum of Understanding arrangements require the express/fast parcel operator to fulfil specific roles and conditions set out by HMRC. Express/Fast parcel operators who are approved CSE or SDP Operators and can fulfil the requirements set out in the MOU can apply by contacting the Express Industry Team in Cardiff on Tel: 03000 523 318 for further information and advice.
3. Status of Goods	T2 - goods in free circulation and not subject to any other regime controls
4. Specific Fields in the declaration/notes on completion	Full details can be found in the data requirements provided to NES MOU approved traders. <b>Box 22</b> - Where the header value is over £100,000 a Currency of Invoice is required and it should be declared as GBP.
5. Additional documents required	The MOU does not require the input of a pre-shipment declaration however, to identify the procedure for loaders and carriers, a pre-shipment C21 clearance request to CHIEF (IECR) will be required. The CPC must be included in the C21.
6. Security required	—
7. Additional information	—
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	A supplementary declaration (IESD) must be made electronically to CHIEF using <b>CPC 10 00 009</b> within 14 calendar days of the "goods departed message".
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	Useful contact details: <ul style="list-style-type: none"> <li>• General Customs (including NES enquiries) - VAT, Excise &amp; Customs Helpline Phone: 0300 200 3700</li> <li>• NES Helpdesk Phone: 03000 582 418 Email: <a href="mailto:export.enquiries@hmrc.gsi.gov.uk">export.enquiries@hmrc.gsi.gov.uk</a></li> <li>• Website: <a href="http://hmrc.gov.uk">hmrc.gov.uk</a></li> </ul>
10 00 096	
1. Goods Covered	Personal effects exported from the UK outside the EU. This CPC <b>must not</b> be used for: <ul style="list-style-type: none"> <li>• CAP goods</li> <li>• commercial goods</li> <li>• non EU goods on which all import charges have not been paid</li> </ul> goods subject to licensing, any other customs controls or CPC listed in App E3 of this Tariff.
2. Notice	275 - Customs export procedures
3. Status of Goods	T2 - goods in free circulation and not subject to any other regime controls.
4. Specific Fields on the declaration	Additional information and completion notes for other boxes on the declaration are given in Volume 3 Part 1 of this Tariff <b>Box 1</b> - 1st sub division enter: <ul style="list-style-type: none"> <li>• 'CO' for export to an EU Special Territory (see Tariff Volume 1 Part 2 Section 1),</li> <li>• 'EX' for export outside the EU; or</li> </ul>

- 'EU' for export to an EFTA country

2nd sub division: enter code 'D'.

**Box 2 -**

enter 'GBPR' and the Full name and address of the private individual for all declarations made to this CPC.

**Box 14(1):** Enter the code for representation:

- 1—self representation
- 2—direct representation
- 3—indirect representation

**Box 17:** Enter the code for the **non EU** country of ultimate destination, see Appendix C1 for Country Codes

**Box 29: Office of exit**

- **Indirect Export**—where export will be made via another EU country the Office of Exit in that EU country must be declared as the movement is required to be controlled by the EU Export Control System (ECS).
- If the goods are being exported via another EU country under a Single Transport Contract (**STC**) leave Box 29 blank (in Box 44 an Additional Information (AI) statement must completed—see below).
- **Direct export**—where goods are being exported outside the EU direct from the UK leave box 29 blank.

**Box 31:** For each item declared enter a clear description of the goods. Include package marks, number and kind and any container numbers where relevant.

**Box 33:** For **direct export** from the UK or export under Single Transport Contract this can be left blank.

However, where box 29 for **indirect export** has been completed enter the Commodity Code to 8 digits of the goods being declared for export (see Volume 2 of the Tariff), further information about classifying goods is available in Notice 600—Classifying your imports or exports).

**Box 40**—(previous document—Appendix C12 identifies the possible types of documents and codes to be declared):

- identify the relevant document and reference that provides an audit link to the consignment. For example to identify a packing list enter:
  - 'Z' (for previous document)
  - followed by code '271' (for packing list)
  - followed by the packing list reference eg 1234 the above components would be entered as 'Z-271-1234'

**Box 44:** Additional Information

- For export under a Single Transport Contract enter Additional Information (AI) statement '**STC99**' (see Appendix C9).

**Box 46 statistical value**—see completion note in Volume 3 Part 1

**5. Additional documents**

Any licences or certificates required for goods being exported must be identified in Box 44 using the appropriate:

- licence/certificate codes indicated in **Appendix C11**; and
- document status code indicated in **Appendix C12**

**6. Security required**

—

**7. Additional information**

—

**8. Pre-export action**

Goods must be presented to Customs at the office of export or other designated place. EU safety and security legislation sets minimum time limits for goods to be presented to Customs:

- for 'deep sea' containerised cargo, at latest 24 hours before the goods are loaded
- for 'short sea' containerised cargo, at latest 2 hours before leaving the port
- for air traffic, at latest 30 minutes before departure from an airport
- for rail and inland waters traffic, at latest 2 hours before departure
- for road traffic, at latest 1 hour before departure

- 
- All declarations must be submitted electronically to CHIEF using one of the following routes:
- Community Systems Provider (CSP) - Indirect link to CHIEF through a CSP using your own software or that provided by an independent software company.
  - NES Email - via the internet, in the form of an email attachment. You will need to purchase commercial messaging software which translates the declaration sent to and the messages received from CHIEF.
  - NESWEB - via the internet and the Government Gateway, using the NEWSWEB facility. An export Declaration WEB form has been set up by HMRC which can be used to submit information to CHIEF direct.
  - NES XML - via the internet and the Government Gateway, using the NES XML facility. You will need to purchase commercial messaging software to translate the messages sent to and from CHIEF. In addition a Government Gateway Digital Certificate is required for the CHIEF XML route.

Exceptionally a paper Export Declaration (C88/ESS) may be submitted for input by HMRC (Customs Input Entry (CIE)). CIE declarations must be submitted to the National Clearance Hub (NCH) at Salford for processing. If CIE entries are made they should be sent to NCH by e-mail, Fax or post to:

HM Revenue & Customs  
National Clearance Hub (NCH)  
Customs House  
Furness Quay  
SALFORD  
M50 3ZZ  
Email: NCHCIE@hmrc.gsi.gov.uk and  
NCHLAP@hmrc.gsi.gov.uk  
Fax: 0800 496 0699

If copies are emailed or faxed, originals should not be sent unless specifically requested by NCH. NCH will process CIE requests between 09.00 and 17.00, Monday to Friday (excluding Bank Holidays). If you have any queries about the clearance of an entry you have sent you can phone the NCH on Tel 03000 588 454.

## 9. Post-export action

—

## 10. VAT

This CPC is restricted to private exportations where there is no commercial interest, ie Personal Effects. Export entries to this CPC cannot be used as official evidence for VAT zero rating as they are deemed non-commercial.

## 11. Notes

Goods imported into the EU are in free circulation in the EU if all import formalities have been completed and all duties, levies or equivalent charges have been paid and not refunded. Goods originating in the EU are also in free circulation.

Useful contact details:

- General Customs (including NES enquiries) - VAT, Excise & Customs Helpline Phone: 0300 200 3700
- NES Helpdesk Phone: 03000 582 418 Email: export.enquiries@hmrc.gsi.gov.uk
- Website: hmrc.gov.uk

10 00 097

## 1. Goods Covered

**Free circulation** goods (other than those of no statistical interest) being exported outside the EU that are:

- less than £750 in value
- weigh less than 1,000 Kgs; and
- not dutiable or restricted.

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 £750 in total.

This CPC must **not** be used for bulking of multi consignments shipped to multi consignee.

## 2. Notice

275 - Customs export procedures

### 3. Status of Goods

T2 - goods in free circulation and not subject to any other regime controls

### 4. Specific fields on the declaration

Additional information and completion notes for other boxes on the declaration are given in Volume 3 Part 1.

#### Box 1:

1st sub division enter:

- 'CO' for export to an EU Special Territory (see Tariff Volume 1 Part 2 Section 1)
- 'EX' for export outside the EU;
- 'EU' for export to an EFTA country

2nd sub division: enter code 'D'.

**Box 8:** consignee: enter the full name and address of the person to whom the goods are to be delivered

**Box 17:** Enter the code for the **non EU** country of ultimate destination, see Appendix C1 for Country Codes

#### Box 29: Office of exit

- **Indirect Export** - where export will be made via another EU country the Office of Exit in that EU country must be declared as the movement is required to be controlled by the EU Export Control System (ECS).
- If the goods are being exported via another EU country under a Single Transport Contract (**STC**) leave Box 29 blank (in Box 44 an Additional Information (AI) statement must completed—see below).
- **Direct export** - where goods are being exported outside the EU direct from the UK leave box 29 blank.

**Box 31:** For each item declared enter a clear description of the goods. Include package marks, number and kind and any container numbers where relevant.

**Box 33:** For **direct export** from the UK or export under Single Transport Contract this may be left blank.

However, where box 29 for **indirect export** has been completed enter the Commodity Code to 8 digits of the goods being declared for export (see Volume 2 of the Tariff), further information about classifying goods is available in Notice 600—Classifying your imports or exports).

**Box 40** - (previous document - Appendix C12 identifies the possible types of documents and codes to be declared):

- identify the relevant document and reference that provides an audit link to the consignment. For example to identify a packing list enter:
  - 'Z' (for previous document)
  - followed by code '271' (for packing list)
  - followed by the packing list reference eg 1234
 the above components would be entered as 'Z-271-1234'

#### Box 44: Additional Information

- For export under a Single Transport Contract enter Additional Information (AI) statement '**STC99**' (see Appendix C9).

Enter a Unique Consignment reference number (UCR), see Volume 3 Part 1 of this Tariff

**Box 46 statistical value** - see completion note in Volume 3 Part 1

### 5. Additional documents

Any licences or certificates required for goods being exported must be identified in Box 44 using the appropriate:

- licence/certificate codes indicated in **Appendix C11**; and
- document status code indicated in **Appendix C12**

### 6. Security required

—

### 7. Additional information

—

## 8. Pre-export action

Goods must be presented to Customs at the office of export or other designated place. EU safety and security legislation sets minimum time limits for goods to be presented to Customs:

- for 'deep sea' containerised cargo, at latest 24 hours before the goods are loaded
- for 'short sea' containerised cargo, at latest 2 hours before leaving the port
- for air traffic, at latest 30 minutes before departure from an airport
- for rail and inland waters traffic, at latest 2 hours before departure
- for road traffic, at latest 1 hour before departure
- 

All declarations must be submitted electronically to CHIEF using one of the following routes:

- Community Systems Provider (CSP) - Indirect link to CHIEF through a CSP using your own software or that provided by an independent software company.
- NES Email - via the internet, in the form of an email attachment. You will need to purchase commercial messaging software which translates the declaration sent to and the messages received from CHIEF.
- NEWSWEB - via the internet and the Government Gateway, using the NEWSWEB facility. An export Declaration WEB form has been set up by HMRC which can be used to submit information to CHIEF direct.
- NES XML - via the internet and the Government Gateway, using the NES XML facility. You will need to purchase commercial messaging software to translate the messages sent to and from CHIEF. In addition a Government Gateway Digital Certificate is required for the CHIEF XML route.

Exceptionally a paper Export Declaration (C88/ESS) may be submitted for input by HMRC (Customs Input Entry (CIE)). CIE declarations must be submitted to the National Clearance Hub (NCH) at Salford for processing. If CIE entries are made they should be sent to NCH by e-mail, Fax or post to:

HM Revenue & Customs  
National Clearance Hub (NCH)  
Customs House  
Furness Quay  
SALFORD  
M50 3ZZ  
Email: NCHCIE@hmrc.gsi.gov.uk and  
NCHLAP@hmrc.gsi.gov.uk  
Fax: 0800 496 0699

If copies are emailed or faxed, originals should not be sent unless specifically requested by NCH. NCH will process CIE requests between 09.00 and 17.00, Monday to Friday (excluding Bank Holidays). If you have any queries about the clearance of an entry you have sent you can phone the NCH on Tel 03000 588 454.

## 9. Post-export action

—

## 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

**11.1** Goods imported into the EU are in free circulation in the EU if all import formalities have been completed and all duties, levies or equivalent charges have been paid and not refunded. Goods originating in the EU are also in free circulation.

**11.2 Authorised MOU operators** should use CPC 10 00 067 / 10 00 077 and submit Supplementary declarations using CPC 10 00 007

**11.3 Useful contact details:**

- General Customs (including NES enquiries) -VAT, Excise & Customs Helpline Phone: 0300 200 3700
- NES Helpdesk Phone: 03000 582 418 Email: export.enquiries@hmrc.gsi.gov.uk
- Website: hmrc.gov.uk

10 00 098

**1. Goods Covered**

- Free circulation goods that are excluded from external trade statistics under Commission Regulation (EU) No 113/2010 Annex I (non-stat goods), being exported outside EU (see Notice 275 Section 14); or
- free circulation goods being exported to the Channel Islands.

**2. Notice**

275 - Customs export procedures

**3. Status of Goods**

T2 - goods in free circulation and not subject to any other regime controls

**4. Specific fields on the declaration**

Box 1 -

1st sub division enter:

- 'CO' for export to an EU Special Territory (see Tariff Volume 1 Part 2 Section 1)
- 'EX' for export outside the EU; or
- 'EU' for export to an EFTA country

2nd sub division: enter code D.

**Box 17:** Enter the code for the **non EU** country of ultimate destination, see Appendix C1 for Country Codes

**Box 29: Office of exit**

- **Indirect Export** - where export will be made via another EU country the Office of Exit in that EU country must be declared as the movement is required to be controlled by the EU Export Control System (ECS).
- If the goods are being exported via another EU country under a Single Transport Contract (**STC**) leave Box 29 blank (in Box 44 an Additional Information (AI) statement must completed—see below).
- **Direct export** - where goods are being exported outside the EU direct from the UK leave box 29 blank.

**Box 31:** For each item declared enter a clear description of the goods. Include package marks, number and kind and any container numbers where relevant.

**Box 33:** The Commodity Code to 8 digits of the goods being declared for export (see Volume 2 of the Tariff), further information about classifying goods is available in Notice 600—Classifying your imports or exports).

**Box 33:** For **direct export** from the UK or export under Single Transport Contract may be left blank.

However, where box 29 for **indirect export** has been completed enter the Commodity Code to 8 digits of the goods being declared for export (see Volume 2 of the Tariff), further information about classifying goods is available in Notice 600—Classifying your imports or exports).

**Box 40** - (previous document—Appendix C12 identifies the possible types of documents and codes to be declared):

- identify the relevant document and reference that provides an audit link to the consignment. For example to identify a packing list enter:
  - 'Z' (for previous document)
  - followed by code '271' (for packing list)
  - followed by the packing list reference eg 1234
 the above components would be entered as 'Z-271-1234'

**5. Additional documents**

Any licences or certificates required for goods being exported must be identified in Box 44 using the appropriate:

- licence/certificate codes indicated in **Appendix C11**; and
- document status code indicated in **Appendix C12**

**6. Security required**

—

**7. Additional information**

—

**8. Pre-export action**

—

**9. Post-export action**

—

**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** 11.1 Goods imported into the EU are in free circulation in the EU if all import formalities have been completed and all duties, levies or equivalent charges have been paid and not refunded. Goods originating in the EU are also in free circulation.

11.2 Non-Stat goods being exported by Authorised SDP/CSE MOU operators should use CPC 10 00 068 for SDP / CPC 10 00 078 for CSE and use CPC 10 00 008 for their supplementary declarations.

11.3 Useful contact details:

- General Customs (including NES enquiries) - VAT, Excise & Customs Helpline Phone: 0300 200 3700
- NES Helpdesk Phone: 03000 582 418 Email: export.enquiries@hmrc.gsi.gov.uk
- Website: hmrc.gov.uk

## 10 00 E51

**1. Goods Covered** Annex 1 CAP Goods (see notice 800 for list of Basic Products) exported using the Frontier procedure or inland clearance (Customs Supervised Export) for which a refund is being claimed, subject to an export licence or advanced fixing certificate.

**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 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 29: The 'Office of Exit' must be completed in accordance with the notes in Volume 3 Part 1.

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 E51 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).
- Licence for food aid consignments.
- National/Community Transit documentation as required. (See Appendix C1 1 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 for food aid consignments. You may have to provide additional information and/or security and/or documentation to the RPA. ►◄

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

-



<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.</p> <p>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 using the Frontier procedure or inland clearance (Customs Supervised Export) 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 (delegated regulation 2015/2446 Article 119) 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 29: The 'Office of Exit' must be completed in accordance with the notes in Volume 3 Part 1.</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 EU;</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>	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.
 <b>10 00 E53</b>	
<b>1. Goods Covered</b>	Annex 1 CAP Goods (see notice 800 for list of Basic Products) exported using the Frontier procedure or inland clearance (Customs Supervised Export) for which a refund is being claimed, exported in small quantities not requiring an export licence i.e. below the quantities listed in regulation 376/08 annex III but above the quantities in article 10 of 1276/08.
<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 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 29: The 'Office of Exit' must be completed in accordance with the notes in Volume 3 Part 1.</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). 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.

10 00 E61

<b>1. Goods Covered</b>	Non Annex 1 CAP Goods (see notice 800) exported using the Frontier procedure or inland clearance (Customs Supervised Export) 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 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 29: The 'Office of Exit' must be completed in accordance with the notes in Volume 3 Part 1.</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.

10 00 E62

<b>1. Goods Covered</b>	<p>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.:</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> <li>• Most exports of food aid (but contact RPA for advice).</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 (delegated regulation 2015/2446 Article 119) 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 29: The 'Office of Exit' must be completed in accordance with the notes in Volume 3 Part 1.</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 E62 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 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 that calls at another Community port).</li> <li>- supply goods to an entitled destination within the EU</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 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.</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 Tariff Volume 3 Appendix C9, C10 and C11.</p>
<b>10 00 E63</b>	
<b>1. Goods Covered</b>	Non Annex 1 CAP Goods (see notice 800) exported under using the Frontier procedure or inland clearance (Customs Supervised Export) for which a refund is being claimed exported without a refund certificate as part of the small exporters reserve (see RPA leaflet ET17 section B).
<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 (delegated regulation 2015/2446 Article 119) 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 29: The 'Office of Exit' must be completed in accordance with the notes in Volume 3 Part 1.</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 E63 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>	<p>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.</p>
<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 that calls at another Community port).</li> <li>- supply goods to an entitled destination within the EU.</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>	<p>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.</p>
<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. This CPC is not to be used for whisky exported under the WERS scheme.</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 Tariff Volume 3 Appendix C9, C10 and C11.</p>
<b>10 00 E71</b>	
<b>1. Goods Covered</b>	<p>Annex 1 and Non Annex 1 CAP Goods (see notice 800) exported in small quantities using the Frontier procedure or inland clearance (Customs Supervised Export) that can be disregarded for the calculation of minimum rates of checks (see article 2 using the Frontier procedure or inland clearance)) for which a refund is being claimed.</p>
<b>2. Notice</b>	800
<b>3. Status of goods</b>	<p>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 that 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 29: The 'Office of Exit' must be completed in accordance with the notes in Volume 3 Part 1.</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 E71 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>• National/Community Transit documentation as required. (See Appendix C1 1 for new SAD H document codes to be entered to CHIEF)</li> </ul>
<b>6. Security required</b>	<p>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.</p>
<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 from intervention. 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 that calls at another Community port).</li> <li>- supply goods to an entitled destination within the EU.</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>	<p>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.</p>
<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. This CPC is not to be used for whisky exported under the WERS scheme.</p>
<b>10 00 F62</b>	
<b>1. Goods Covered</b>	<p>CAP refund goods victualled to:</p> <ol style="list-style-type: none"> <li>1. Seagoing vessels and aircraft for consumption onboard serving international routes (including intra-EU);</li> <li>2. International Organisations established in the EU and listed by the RPA;</li> <li>3. Naval and auxiliary vessels, on the high seas, flying the flag of a Member State;</li> <li>4. Armed forces stationed in a Member State but not coming under its flag (including American PX stores); and</li> <li>5. Qualifying oil rigs.</li> </ol> <p>Such supplies can be made under either <b>(A)</b> the normal procedure (Full) or, if authorised, <b>(B)</b> the simplified procedure using a supplementary declaration (SDE).</p>
<b>2. Notice</b>	<p>800. See also the relevant RPA Notice to Traders.</p>
<b>3. Status of goods</b>	—

<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>A. Box 2(a):</b> The Consignor/Exporter must be entered.</p> <p><b>Box 18:</b> The identity of the means of transport at departure must be entered.</p> <p><b>Box 21:</b> The identity and nationality of active means of transport crossing the border must be entered.</p> <p><b>Box 34(a):</b> Country of origin code, the code for the original country of origin of the goods must be entered.</p> <p><b>Box 44:</b> See Additional Information below.</p> <p><b>Box 47(e):</b> Method of payment 'L' must be entered.</p> <p><b>B.</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.</p> <p>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.</p> <p><b>Box 6:</b> The number of lines completed on the schedule must be entered.</p> <p><b>Box 8:</b> 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).</p> <p><b>Box 17(a):</b> The appropriate 'Q' destination code must be entered Enter (see Appendix C9).</p> <p><b>Box 25:</b> 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.</p> <p><b>Box 34(a):</b> Country of origin code, the code for the original country of origin of the goods must be entered.</p> <p><b>Box 44:</b> The claim type must be '16'. See also Additional Information below.</p> <p><b>Box 47e:</b> Method of payment 'L' must be entered.</p>
<b>5. Additional documents required</b>	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>10 00 F63</b>	
<b>1. Goods Covered</b>	<p>CAP refund goods being entered under inland clearance (Customs Supervised Export) 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-EU;</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>	<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 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>	As required by the RPA and the terms of your approval.
<b>10. Post Clearance Action</b>	—
<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>



10 00 F64

<b>1. Goods Covered</b>	CAP goods, on which a refund has already been claimed, being removed from an approved victualling warehouse for the victualling of: 1. Seagoing vessels and aircraft for consumption onboard serving international routes (including intra-EU); 2. Qualifying oil rigs.
<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>	<b>Box 2:</b> The Consignor/Exporter must be entered. <b>Box 34(a):</b> Country of origin code, the code for the original country of origin must be entered.
<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>	—
<b>7. Additional information</b>	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).
<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>	—
<b>10. Post Clearance Action</b>	—
<b>11. Notes</b>	This CPC should only be used if the goods were entered into an approved victualling warehouse using 10 00 F63.

10 07 001

<b>1. Goods Covered</b>	UK produced whisk(e)y consigned to a non-EU country via another Member State.
<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. Additional specific fields on the export declaration for completion</b>	<b>Box 29:</b> The 'Office of Exit' must be completed in accordance with the notes in Volume 3 Part 1. <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 unless Vol. 2 or the tariff indicated that the additional 4 digits are required. <b>Box 40 -</b> must show the ARC number from the e-AD (See Notice 197 section 13.2 for further details)
<b>5. Additional documents required</b>	These duty suspended movements start at the tax warehouse of dispatch in the UK and must be under the cover of an eAD. Control copy T5
<b>6. Security required</b>	Financial security is mandatory. For movements under an eAD, detail of the movement guarantee is shown on field 11 of the eAD.
<b>7. Additional information</b>	This CPC can ONLY be used for INDIRECT export of excise goods in duty suspension.

<b>8. Pre-export Action</b>	<p>The eAD must be cross referenced to the export declaration by entering ARC into box 40 of the export declaration.</p> <p>Box 40 has three fields, which are to be completed as follows:</p> <ul style="list-style-type: none"> <li>• Field 1—"Z" should be entered</li> <li>• Field 2—"AAD" should be entered when moving under an eAD and "FAD" when moving under the fallback procedure (App C12 of Part 3 of the tariff refers)</li> <li>• Field 3—the ARC should be entered in full 12GB12345678912345671).</li> <li>• Note: for exports started under fallback procedures, Field 3 must contain the LRN instead of the ARC. The LRN must be 20 characters or less. If EMCS becomes available before the goods have been released to the export procedure, Box 40 of the export declaration should be amended to show the full ARC.</li> </ul>
<b>9. Post export action</b>	<p>9.1 Discharge of the movement will be achieved when the dispatching warehouse keeper has received a report of export issued by HMRC via the EMCS. Guarantors should be aware that until the movement is discharged their liability for the excise duty remains extant.</p>
<b>10. 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.</p> <p>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.</p>
<b>11. Notes</b>	—
<b>10 07 002</b>	
<b>1. Goods Covered</b>	Any excise goods (other than UK produced) removed from an excise warehouse for export to non-EU country and/or special territories of the Community.
<b>2. Notice</b>	197
<b>3. Status of the goods.</b>	<p>Box 1 enter 1st subdivision. 'CO' for export to an EU Special Territory (see Tariff Volume 1 Part 2 Section 1), 'EX' for export outside the EU; or 'EU' for export to an EFTA country</p> <p>2nd subdivision A or D as appropriate.</p>
<b>4. Additional specific fields on the export declaration for completion</b>	<p>Box 29 -must be completed for indirect exports.</p> <p>Box 31 -warehouse stock record reference numbers should be entered.</p> <p>Box 33 - must show the Commodity Code to 8 digits of the goods being entered to the export procedure unless Vol. 2 or the tariff indicated that the additional 4 digits are required.</p> <p>Box 40 - must show the ARC number from the e-AD (See Notice 197 section 13.2 for further details)</p>
<b>5. Additional documents required</b>	These duty suspended movements start at the tax warehouse of dispatch in the UK and must be under the cover of an eAD or simplified documentation if allowed for direct exports. (Regulation 63A of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (as amended) applies.
<b>6. Security required</b>	<p>Financial security is mandatory. For movements under an eAD, detail of the movement guarantee is shown on field 11 of the eAD.</p> <p>For direct exports using simplified documentation as allowed under Reg 63A (see part 5 above) the guarantee details must be shown in box 44 of the export declaration.</p>
<b>7. Additional information</b>	—

<b>8. Pre-export Action</b>	<p>The eAD must be cross referenced to the export declaration by entering ARC into box 40 of the export declaration.</p> <p>Box 40 has three fields, which are to be completed as follows:</p> <ul style="list-style-type: none"> <li>• Field 1—"Z" should be entered</li> <li>• Field 2—"AAD" should be entered when moving under an eAD and "FAD" when moving under the fallback procedure (App C12 of Part 3 of the tariff refers)</li> <li>• Field 3—the ARC should be entered in full 12GB12345678912345671).</li> <li>• Note: for exports started under fallback procedures, Field 3 must contain the LRN instead of the ARC. The LRN must be 20 characters or less. If EMCS becomes available before the goods have been released to the export procedure, Box 40 of the export declaration should be amended to show the full ARC.</li> </ul>
<b>9. Post export action</b>	<p>9.1 For movements under an eAD, discharge of the movement will be achieved when the dispatching warehouse keeper has received a report of export issued by HMRC via the EMCS system.</p> <p>9.2 For DIRECT exports using simplified movements (see points 5 and 6 above) the movement is discharged when the dispatching warehouse keeper holds commercial evidence of exports showing ICS code 62.</p> <p>Guarantors should be aware that until the movement is discharged their liability for the excise duty remains extant.</p>
<b>10. 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.</p> <p>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.</p>
<b>11. Notes</b>	—
<b>10 07 006</b>	
<b>1. Goods Covered</b>	Exportation of Denatured Alcohol and UK-produced beer, wine, made-wine, cider and perry, ex licenced or registered premises.
<b>2. Notice</b>	162, 163, 197, 226 & 473
<b>3. Status of the goods.</b>	Box 1 enter code EX followed by A or D as appropriate.
<b>4. Additional specific fields on the export declaration for completion</b>	<p>Box 29 - must be completed for indirect exports.</p> <p>Box 31 - warehouse stock record reference numbers should be entered.</p> <p>Box 33 - must show the Commodity Code to 8 digits of the goods being entered to the export procedure unless Vol. 2 or the tariff indicated that the additional 4 digits are required.</p> <p>Box 40 - must show the ARC number from the e-AD (See Notice 197 section 13.2 for further details)</p>
<b>5. Additional documents required</b>	These duty suspended movements start at the tax warehouse of dispatch in the UK and must be under the cover of an eAD or simplified documentation if allowed for direct exports. (Regulation 63A of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (as amended) applies.
<b>6. Security required</b>	<p>Financial security is mandatory. For movements under an eAD, detail of the movement guarantee is shown on field 11 of the eAD.</p> <p>For direct exports using simplified documentation as allowed under Reg 63A (see part 5 above) the guarantee details must be shown in box 44 of the export declaration.</p>
<b>7. Additional information</b>	—

## 8. Pre-export Action

The eAD must be cross referenced to the export declaration by entering ARC into box 40 of the export declaration.

Box 40 has three fields, which are to be completed as follows:

- Field 1—"Z" should be entered
- Field 2—"AAD" should be entered when moving under an eAD and "FAD" when moving under the fallback procedure (App C12 of Part 3 of the tariff refers)
- Field 3—the ARC should be entered in full 12GB12345678912345671).
- Note: for exports started under fallback procedures, Field 3 must contain the LRN instead of the ARC. The LRN must be 20 characters or less. If EMCS becomes available before the goods have been released to the export procedure, Box 40 of the export declaration should be amended to show the full ARC.

## 9. Post export action

9.1 For movements under an eAD, discharge of the movement will be achieved when the dispatching warehouse keeper has received a report of export issued by HMRC via the EMCS system.

9.2 For DIRECT exports using simplified movements (see points 5 and 6 above) the movement is discharged when the dispatching warehouse keeper holds commercial evidence of exports showing ICS code 62.

Guarantors should be aware that until the movement is discharged their liability for the excise duty remains extant.

## 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 07 014

### 1. Goods Covered

Any excise goods (UK and Community produced) removed in duty suspension 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 1st subdivision.  
'CO' for export to an EU Special Territory (see Tariff Volume 1 Part 2 Section 1),  
'EX' for export outside the EU; or  
'EU' for export to an EFTA country  
2nd subdivision  
A or D as appropriate.

### 4. Additional specific fields on the export declaration for completion

Box 29 - must be completed for indirect exports.  
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 unless Vol. 2 or the tariff indicated that the additional 4 digits are required.  
Box 40 - must show the ARC number from the e-AD (See Notice 197 section 13.2 for further details)

### 5. Additional documents required

These duty suspended movements start at the tax warehouse of dispatch in the UK and must be under the cover of an eAD or simplified documentation if allowed for direct exports. (Regulation 63A of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (as amended) applies.

### 6. Security required

For both direct and indirect exports, financial security is mandatory. For movements under an eAD, details of the movement guarantee is shown on field 11 of the eAD. For simplified movements (Regulation 63A of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 refers) the details of the movement guarantee must be shown on the export declaration in box 44.

<b>7. Additional information</b>	This CPC can ONLY be used for excise goods in duty suspension.
<b>8. Pre-export Action</b>	<p>The eAD must be cross referenced to the export declaration by entering ARC into box 40 of the export declaration.</p> <p>Box 40 has three fields, which are to be completed as follows:</p> <ul style="list-style-type: none"> <li>• Field 1—"Z" should be entered</li> <li>• Field 2—"AAD" should be entered when moving under an eAD and "FAD" when moving under the fallback procedure (App C12 of Part 3 of the tariff refers)</li> <li>• Field 3—the ARC should be entered in full 12GB12345678912345671).</li> <li>• Note: for exports started under fallback procedures, Field 3 must contain the LRN instead of the ARC. The LRN must be 20 characters or less. If EMCS becomes available before the goods have been released to the export procedure, Box 40 of the export declaration should be amended to show the full ARC.</li> </ul>
<b>9. Post export action</b>	<p>9.1 For movements under an eAD, discharge of the movement will be achieved when the dispatching warehouse keeper has received a report of export issued by HMRC via the EMCS system.</p> <p>9.2 For DIRECT exports using simplified movements (see points 5 and 6 above) the movement is discharged when the dispatching warehouse keeper holds commercial evidence of exports showing ICS code 62.</p> <p>Guarantors should be aware that until the movement is discharged their liability for the excise duty remains extant.</p>
<b>10. 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.</p> <p>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.</p>
<b>11. Notes</b>	—
<b>10 07 015</b>	
<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>	197, 476
<b>3. Status of the goods.</b>	<p>Box 1 enter 1st subdivision.</p> <p>'CO' for export to an EU Special Territory (see Tariff Volume 1 Part 2 Section 1),</p> <p>'EX' for export outside the EU; or</p> <p>'EU' for export to an EFTA country</p> <p>2nd subdivision</p> <p>A or D as appropriate.</p>
<b>4. Additional specific fields on the export declaration for completion</b>	<p>Box 29 - must be completed for indirect exports.</p> <p>Box 31 - warehouse stock record reference numbers should be entered.</p> <p>Box 33 - must show the Commodity Code to 8 digits of the goods being entered to the export procedure unless Vol. 2 or the tariff indicated that the additional 4 digits are required.</p> <p>Box 40 - must show the ARC number from the e-AD (See Notice 197 section 13.2 for further details).</p>
<b>5. Additional documents required</b>	These duty suspended movements start at the tax warehouse of dispatch in the UK and must be under the cover of an eAD or simplified documentation if allowed for direct exports. (Regulation 63A of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (as amended) applies.

<b>6. Security required</b>	For both direct and indirect exports, financial security is mandatory. For movements under an eAD, details of the movement guarantee is shown on field 11 of the eAD. For simplified movements (Regulation 63A of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 refers) the details of the movement guarantee must be shown on the export declaration in box 44.
<b>7. Additional information</b>	This CPC can ONLY be used for excise goods in duty suspension.
<b>8. Pre-export Action</b>	<p>The eAD must be cross referenced to the export declaration by entering ARC into box 40 of the export declaration.</p> <p>Box 40 has three fields, which are to be completed as follows:</p> <ul style="list-style-type: none"> <li>• Field 1—"Z" should be entered</li> <li>• Field 2—"AAD" should be entered when moving under an eAD and "FAD" when moving under the fallback procedure (App C12 of Part 3 of the tariff refers)</li> <li>• Field 3—the ARC should be entered in full 12GB12345678912345671).</li> <li>• Note: for exports started under fallback procedures, Field 3 must contain the LRN instead of the ARC. The LRN must be 20 characters or less. If EMCS becomes available before the goods have been released to the export procedure, Box 40 of the export declaration should be amended to show the full ARC.</li> </ul>
<b>9. Post export action</b>	<p>9.1 For movements under an eAD, discharge of the movement will be achieved when the dispatching warehouse keeper has received a report of export issued by HMRC via the EMCS system.</p> <p>9.2 For DIRECT exports using simplified movements (see points 5 and 6 above) the movement is discharged when the dispatching warehouse keeper holds commercial evidence of exports showing ICS code 62.</p> <p>Guarantors should be aware that until the movement is discharged their liability for the excise duty remains extant.</p>
<b>10. 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.</p> <p>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.</p>
<b>11. Notes</b>	—
<b>10 07 E61</b>	
<b>1. Goods Covered</b>	<p>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 Frontier procedure or inland clearance (Customs Supervised Export) where it is intended to claim CAP export refund and/or a CAP mandatory licence is required.</p> <p>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.</p> <p>All other requirements for Non Annex 1 CAP goods exported using the frontier procedure or CSE 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 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>	<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).</p>
<b>5. Additional documents required</b>	<p>RPA export licence details should be entered on the declaration.</p> <p>Direct exports must be accompanied by a W8 from the warehouse to the UK port of export unless CSE 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.</p> <p>Where export is by CSE &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 1308/13 and 1276/08. 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 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 Appendix C9, C10 and C11.</p>
<b>10 07 E62</b>	
<b>1. Goods Covered</b>	<p>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 Frontier procedure or inland clearance (Customs Supervised Export) where it is intended to claim CAP export refund and a CAP export licence is not required.</p> <p>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.</p> <p>All other requirements for Non Annex 1 CAP goods exported using the frontier procedure or CSE 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 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 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' for the original country of origin of the goods must be entered.</p> <p>Box 37: Customs Procedure Code 10 07 E62 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)</p>
<b>5. Additional documents required</b>	Direct exports must be accompanied by a W8 from the warehouse to the UK port of export unless CSE 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>	<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.</p> <p>Where export is by CSE &amp; direct, the movement guarantee details must be entered in Box 44 as a GRNTR Additional Information statement.</p>
<b>7. Additional information</b>	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 1308/13 and 1276/08. 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>	<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 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.</p>



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 578/10 and RPA leaflet ET17), outside the Community or to eligible entitled destinations within the Community, using the **NES Frontier procedure or CSE (Customs Supervised Export)** 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 CSE (Customs Supervised Export) can be found listed under CPC codes 10 00 E61 to 10 00 E71. They are also applicable here.

2. Notice

197, 275 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 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 CSE 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 CSE & 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

—

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 1308/13 and 1276/08. 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 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, 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 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 E71

### 1. Goods Covered

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 10 of 1276/08 reg. 2090/2002) using the **NES Frontier procedure or inland clearance (Customs Supervised Export)** 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 CSE can be found listed under CPC codes 10 00 E61 to 10 00 E71. They are also applicable here.

### 2. Notice

197, 275 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 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 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)

### 5. Additional documents required

Direct exports must be accompanied by a W8 from the warehouse to the UK port of export unless CSE 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 CSE & direct, the movement guarantee details must be entered in Box 44 as a GRNTR Additional Information statement.

### 7. Additional information

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).

### 8. VAT

—

<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 1308/13 and 1276/08. 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>	<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 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 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.</p>
<b>10 40 000</b>	
<b>1. Goods Covered</b>	Goods held under end-use relief being exported
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>	<p>In <b>Box 44</b> of the SAD enter the following;</p> <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.</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</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 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. For Supplementary Declarations where 10 40 002 or 10 40 001 was used to pre enter the goods use CPC 10 40 003.

10 40 001

<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>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>•</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.

10 40 002

<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 EIDR, by or on behalf of an approved NES operator authorised to use EIDR. Supplementary declaration to be made under CPC 10 40 003
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd sub division: enter codes 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>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.</li> <li>• Endorsement "End-Use goods" as a GEN 45 A1 statement.</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

<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>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd 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/ 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</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>•</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

**11. Notes** 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** 1st sub division: EX  
2nd 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 40 006**

**1. Goods covered** Free circulation goods exported from the EU under:

- IP Prior import equivalence (IM/EX);

**2. Notice** 3001

**3. Status of goods** 1st sub division: EX  
2nd sub division enter code A or D

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

- Box 44 - see Note 7

**5. Additional documents required**

- **IM/EX** - where the export of free circulation goods is being made at a different office to the office where the import to IP was made, the export declaration must be accompanied by an INF9 that was endorsed at import;

**6. Security required** If stated in IP authorisation

<b>7. Additional information</b>	In Box 44 of the SAD enter: <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IP authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement.</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>• Document code C610 and document status AC if you require an INF9 to be certified</li> </ul>
<b>8. Pre-export action</b>	–
<b>9. Post-export action</b>	–
<b>10. VAT</b>	–
<b>11. Notes</b>	<b>INF9</b> - 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
 <b>10 41 000</b>	
<b>1. Goods Covered</b>	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
<b>2. Notice</b>	
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>5. Additional documents required</b>	–
<b>6. Security required</b>	Security is not normally required.
<b>7. Additional information</b>	<ul style="list-style-type: none"> <li>• In Box 44 of the SAD enter the following;</li> <li>• Document code C601</li> <li>• IP authorisation number</li> <li>• Do not enter a status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc 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> <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 41 000 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 10 41 002.
<b>10 41 001</b>	
<b>1. Goods Covered</b>	Goods held under Inward processing (drawback) being exported eligible for export under EIDR), by or on behalf of an approved NES operator authorised to use EIDR. Supplementary declaration to be made under CPC 10 41 002
<b>2. Notice</b>	
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>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>• IP authorisation number</li> <li>• Do not enter a status code</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement.</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>
<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 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.
<b>10 41 002</b>	
<b>1. Goods Covered</b>	Supplementary declaration for goods held under Inward Processing (drawback) being exported where CPC 10 41 000 or 10 41 001 has been used to pre enter the goods
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd sub division: enter codes Y or 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>	If entry has been made by SDP/ EIDR details of the previous entry 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>• Document code C601</li> <li>• IP authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement.</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>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>• IP authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement.</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 EU under equivalence (common stocking) within a IP drawback authorisation
<b>2 Notice</b>	3001
<b>3 Status of goods</b>	1st Sub division: EX 2nd Sub division: enter codes A or D as appropriate
<b>4 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 Additional documents</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 C601</li> <li>• IP authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement.</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-export action</b>	—
<b>10 VAT</b>	—
<b>11 Notes</b>	—
<b>10 76 E51</b>	
<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, 3001
<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
 <b>11 00 000</b>	
<b>1. Goods Covered</b>	Goods being entered to the export procedure using IP prior export equivalence (EX/IM) using form INF5
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>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 Union goods, exporters must provide security for the charges at the place of export, unless a guarantee has been lodged with the RPA.
<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>• IP authorisation number</li> <li>•</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement - if any.</li> <li>• Document code C606 followed by document status AC if form INF5 needs certifying</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. Pre-export action</b>	Goods must be pre-entered unless the IP 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 Union 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 Union, 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.

10. VAT	—
11. Notes	
<b>11 00 001</b>	
1. Goods Covered	Goods being entered to the export procedure using IP 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 IP authorisation under which the goods are exported. Supplementary declaration to be made under CPC 11 00 003
2. Notice	3001
3. Status of goods	1st sub division: EX 2nd sub division: enter code 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	INF5 for prior export equivalence (EX/IM)-See note to 11 00 000.
6. Security required	See note 5 to CPC 11 00 000
7. Additional information	In Box 44 of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IP authorisation number</li> <li>•</li> <li>• Document code C606 followed by document status AC</li> <li>• Authorisation holders reference number eg invoice/order number etc 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>
8. Pre-export action	Goods to be presented to the customs office of export or other place designated in the IP authorisation.
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	—
11. Notes	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 CPC 11 00 003.
<b>11 00 002</b>	
1. Goods Covered	Goods being entered to the export procedure using IP prior export equivalence (EX/IM) using form INF5 under CSE (Customs Supervised Export). The goods must be entered by or on behalf of the IP authorisation holder whose authorisation must include approval to use CSE (Customs Supervised Export) 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 00 003

<b>2. Notice</b>	
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>	INF5 for prior export equivalence (EX/IM)-See note to 11 00 000
<b>6. Security required</b>	See note 5 to CPC 11 00 000
<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>• IP authorisation number</li> <li>•</li> <li>• Document code C606 followed by document status AC</li> <li>• Authorisation holders reference number eg invoice/order number etc 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 IP 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 00 002 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 11 00 003 code Z in box 1.
<b>11 00 003</b>	
<b>1. Goods Covered</b>	Supplementary declaration for goods being entered to the export procedure using IP prior export equivalence (EX/IM) using form INF5 where CPC 11 00 001 or 11 00 002 has been used to pre enter the goods.
<b>2. Notice</b>	3001
<b>3. Status of the goods.</b>	1st sub division: EX 2nd 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>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>	<p>In <b>Box 44</b> of the SAD enter the following;</p> <ul style="list-style-type: none"> <li>• Enter document code C601</li> <li>• IP authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc 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 (where CPC 11 51 002 was used to pre enter the goods)</li> <li>• Enter "IP/S goods " as a 10400 AI Statement</li> <li>• Details of security if required</li> </ul> <p>Box 40 Enter code X or Z, followed by document type CLE or ZZZ in the format EPU, Entry Number and Date</p>
<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 declaration 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 00 002 used to pre enter the goods code Z in box 1.

21  
**TEMPORARY EXPORT UNDER THE CUSTOMS OUTWARD PROCESSING PROCEDURE**

21 00 000

<b>1. Goods Covered</b>	Goods temporarily exported outside the Union for processing
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd sub division: enter code D
<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</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 44</b> -complete as per instructions in the additional information box paragraph 7 below.</p>
<b>5. Additional documents required</b>	<p>5.1 If you intend to sell the goods whilst they are outside the EU and the compensating products will be imported by 3rd 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.</p> <p>5.2 Export Licence if appropriate.</p> <p>5.3 A certified INF2 if it is intended to import 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 3rd 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.</p>
<b>6. Security required</b>	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 authorisation involving more than one Member State 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 must be entered using AI statement GEN39. 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
- Document code C604 followed by document status code AC if you require an INF2 to be certified

7.3 Importing goods in split consignments and into other member state.

If you know in advance that your products will be re-imported into another member state, you should ask UKBF to certify INF2s covering the export consignment at the time you export them.

You must describe the agreed means of identifying the exported goods in box 16 of the forms and supply an attached sheet with full details if there is insufficient space. If the means of identification is stated as 'Serial Numbers' they must be listed in box 16, or this box must refer to a separate list, a copy of which must be attached to each part of the INF2 and presented to UKBF for certification along with the document itself. If identification is by means of samples (for example swatches of fabric) you should present them in an open, sealable envelope, with the serial number of the INF2 written on it. UKBF will date stamp the sealed envelope, attach it to the INF2 and return it to the exporter for presentation along with the import declaration.

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 authorisation involving more than one Member State 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 NCH** 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 are imported in split consignments upon re-import of the compensating products 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 entering Outward Processing Relief (OPR) being exported under SDP, by or on behalf of an approved national Export system (NES) operator authorised to use SDP. Supplementary declaration must be made under CPC 21 00 003

### 2. Notice

3001

### 3. Status of goods

1st sub division: EX

2nd sub division: enter codes C or F 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</p> <p><b>Box 33</b> - must show the Commodity Code to 8 digits of the goods being entered to the export procedure</p>
<b>5. Additional documents required</b>	<p>5.1 Export Licence if appropriate.</p> <p>5.2 A certified INF2 if it is intended to Import 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 3rd 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.</p>
<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>	<p>7.1 An Outward Processing Relief (OPR) authorisation or authorisation involving more than one Member State is required.</p> <p>7.2 <b>Box 44</b> of the SAD must be completed by inserting:</p> <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 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</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>• Document code C604 followed by document status code AC if you require an INF2 to be certified</li> </ul> <p>7.3 If it is intended to import 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. If you intend to import the compensating products to another Member State <b>you must ensure that the INF2 is stamped by customs at the office of exit.</b></p> <p>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.</p> <p>7.4 If you are authorised to use a "globalised" INF2, insert Document Code C604 followed by document status code AE</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 00 001 is only to be entered on the pre shipment declaration. Supplementary declaration must be made using CPC 21 00 003



21 00 002

<b>1. Goods Covered</b>	Goods entering Outward Processing Relief (OPR) being exported under CSE (Customs Supervised Export), by or on behalf of an approved national Export system (NES) operator authorised to use CSE. Supplementary declaration must be made under CPC 21 00 003
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd sub division: enter codes C or F as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	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
<b>5. Additional documents required</b>	5.1 Export Licence if appropriate. 5.2 A certified INF2 if it is intended to import 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 3rd 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 authorisation involving more than one Member State is required. 7.2 Box 44 of the SAD must be completed by inserting: <ul style="list-style-type: none"> <li>• Enter document code C019</li> <li>• Do not enter a document status code</li> <li>• Enter the authorised means of identifying the exported goods in the compensating products against AI statement GEN39</li> <li>• Document code C604 followed by document status code AC if you require an INF2 to be certified.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement.</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> 7.3 If it is intended to import 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. 7.4 If you are authorised to use a "globalised" INF2, insert Document Code C604 followed by document status code AE
<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.

21 00 003

<b>1. Goods Covered</b>	Supplementary declaration for Union Goods temporarily exported outside the EU, under Outward Processing Relief (OPR) where CPC 21 00 001 or 21 00 002 were used to pre-enter the goods.
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd 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 3rd 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 import 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 3rd 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 authorisation involving more than one Member State 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 eg invoice/order number etc as a GEN 45 AI statement.</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.</li> <li>• Declare Docket number/Reference Number/Serial Number on all documents to evidence the audit trails</li> </ul> 7.3 If it is intended to import 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. If form C&E 1155-INF2 is presented Customs need to be certified 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 NCH until the final date for the re-importation of the product has passed. If you intend to import 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. 7.4 If you are authorised to use a "globalised" INF2, insert Document Code C604 followed by document status code AE

<b>8. Pre-export action</b>	<p>8.1 An OPR authorisation or authorisation involving more than one Member State 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 NCH</b> until the final date for the re-importation of the products has passed.</p>
<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>	<p>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.</p> <p>11.2 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED</p>
<b>21 00 004</b>	
<b>1. Goods Covered</b>	Union goods temporarily exported outside the Union 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
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd sub division: enter code D
<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</p> <p><b>Box 33</b> - must show the Commodity Code to 8 digits of the goods being entered to the export procedure</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 (DUCR) number produced from the CHIEF export system is required.</p> <p>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.</p> <p>If you intend to import the compensating products to another Member State <b>you must ensure that the INF2 is stamped by customs at the office of exit.</b></p> <p>Declare Docket number/Reference Number/Serial Number on all documents to evidence the audit trails using an AI GEN 39 statement.</p>
<b>6. Security required</b>	Security may required at importation see Note 4
<b>7. Additional information</b>	<p>Box 44 of the SAD 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 EU 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>• 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> </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 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 the Union 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 authorisation involving more than one Member State 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 <b>not</b> therefore be made under CSE (Customs Supervised Export) or Simplified Declaration Procedure (SDP)</p> <p>11.3 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT WILL RESULT IN RELIEF DENIED WHEN THE GOODS ARE RE-IMPORTED</p> <p>11.4 On re-importation you should use CPC 61 21 001 or 61 00 000</p>
<b>21 00 005</b>	
<b>1. Goods Covered</b>	Union 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
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd sub division: enter codes A or D 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</p> <p><b>Box 33</b> - must show the Commodity Code to 8 digits of the goods being entered to the export procedure</p>
<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. Export Licence if appropriate
<b>6. Security required</b>	–
<b>7. Additional information</b>	<p>Box 44 of the SAD 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 EU 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>• AI statement 00100 followed by 'Simplified authorisation ' and OPR authorisation reference number OP/9999/999/99</li> </ul>
<b>8. Pre-export action</b>	–
<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 purposes
<b>10. VAT</b>	–

<b>11. Notes</b>	<p>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</p> <ul style="list-style-type: none"> <li>• upon re-import will be subject to relief under Council Regulation 150/2003; and</li> <li>• VAT has been accounted for on the goods, and no reclaim of VAT has been made; and</li> <li>• On return of the goods to the Union, VAT will be accounted for on all repair, processing, replacement and transportation costs.</li> </ul> <p>11.2 Non Government Departments or Agencies should use CPC s 21 00 000 or 21 00 004 as appropriate.</p> <p>11.3 Upon re-import 61 21 009 should be used</p>
<b>21 00 006</b>	
<b>1. Goods Covered</b>	Union goods temporarily exported outside the Union for repair or replacement under the standard exchange system.
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd sub division: enter code D
<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 eg on completion 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</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 44</b>—complete as per instructions in the additional information box paragraph 7 below.</p>
<b>5. Additional documents required</b>	<p>5.1 If you intend to sell the goods whilst they are outside the EU and the repaired or replacement products will be imported by 3rd 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.</p> <p>5.2 Export Licence if appropriate.</p> <p>5.3 A certified INF2 if it is intended to import the repaired or replacement products or import the repaired or replacement 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 3rd 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.</p>
<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>	<p>7.1 An Outward Processing Relief (OPR) authorisation or authorisation involving more than one Member State is required.</p> <p>7.2 <b>Box 44</b> of the SAD must be completed by inserting:</p> <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, ie OP nnnn/nnn/nn.</li> <li>• Details of the Authorised means of identifying the exported goods in the repaired or replacement 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> </ul>

- Document code C604 followed by document status code AC if you require an INF2 to be certified
- 7.3 If it is intended to import the repaired or replacement products to another Member State after process or re-import the repaired or replacement products in split consignments, the exporter will need to complete an INF2 form in duplicate at the time they were exported. You must describe the agreed means of identifying the exported goods in box 16 of the forms and supply an attached sheet with full details if there is insufficient space. If the means of identification is stated as 'Serial Numbers' they must be listed in box 16, or this box must refer to a separate list, a copy of which must be attached to each part of the INF2 and presented to UKBF for certification along with the document itself. If identification is by means of samples (for example swatches of fabric) you should present them in an open, seal able envelope, with the serial number of the INF2 written on it. UKBF will date stamp the sealed envelope, attach it to the INF2 and return it to the exporter for presentation along with the import declaration.
- If you are authorised to use a "globalised" INF2, insert Document Code C604 followed by document status code AE
- **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 authorisation involving more than one Member State 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 NCH** 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 repaired or replacement products/repaired items are imported in split consignments upon re-import of the repaired or replacement products 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 51 000

### 1. Goods Covered

Goods imported to the Union for process, under IPR (Suspension) arrangements, being temporarily exported under the Outward Processing Relief (OPR).

### 2. Notice

3001

### 3. Status of goods

1st sub division: EX

2nd sub division: enter code D 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

<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 import 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. If form C&amp;E 1155-INF2 is presented Customs need to be certified 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 NCH until the final date for the re-importation of the product has passed. You must ensure that the INF2 is stamped by customs at the office of exit.</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>• 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 eg invoice/order number etc as a GEN 45 AI statement.</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>• If you are authorised to use a "globalised" INF2, insert Document Code C604 followed by document status code AE</li></ul>
<b>8. Pre-export action</b>	<p>8.1 An IPR authorisation or authorisation involving more than one Member State 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 NCH</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 5.3 If it is intended to import 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. If form C&amp;E 1155-INF2 is presented Customs need to be certified 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 NCH until the final date for the re-importation of the product has passed. You must ensure that the INF2 is stamped by customs at the office of exit.</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 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>

21 51 001

<b>1. Goods Covered</b>	Goods previously entered to Inward Processing (IP) now entering Outward Processing Relief (OPR) being exported under SDP, by or on behalf of an approved national Export system (NES) operator authorised to use SDP. Supplementary declaration must be made under CPC 21 51 003.
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd 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 import 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. If form C&E 1155-INF2 is presented Customs need to be certified 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 NCH until the final date for the re-importation of the product has passed. 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 eg invoice/order number etc as a GEN 45 AI statement.</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>• If you are authorised to use a "globalised" INF2, insert Document Code C604 followed by document status code AE</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 authorisation involving more than one Member State 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 NCH</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



<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>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 authorisation involving more than one Member State is required.</p> <p>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.</p> <p>11.3 Goods originally imported using a simplified IPR authorisation cannot use this CPC.</p> <p>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.</p> <p>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</p>
<b>21 51 002</b>	
<b>1. Goods Covered</b>	Goods previously entered to Inward Processing (IP) now entering Outward Processing Relief (OPR) being exported under Customs Supervised Export (CSE), by or on behalf of an approved national Export system (NES) operator authorised to use CSE. Supplementary declaration must be made under CPC 21 51 003.
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd sub division: enter code F
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><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</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>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>	<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 (DUOCR) 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 import 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. If form C&amp;E 1155-INF2 is presented Customs need to be certified 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 NCH until the final date for the re-importation of the product has passed. Enter document code C604 and document status AC.</p>
<b>6. Security required</b>	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 eg invoice/order number etc as a GEN 45 AI statement.
- 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
- If you are authorised to use a "globalised" INF2, insert Document Code C604 followed by document status code AE
- 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 authorisation involving more than one Member State 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 NCH** 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

## 9. Post Clearance Action

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 authorisation involving more than one Member State 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 Union Goods temporarily exported outside the EU, under Outward Processing Relief (OPR) where CPC 21 51 001 or 21 51 002 were used to pre enter the goods.

### 2. Notice

3001

<b>3. Status of goods</b>	<p>1st sub division: EX</p> <p>2nd sub division: enter codes, Y-Z as appropriate</p>
<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</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</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>	<p>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</p> <p>If you intend to sell the goods whilst they are outside the EU and the compensating products will be imported by 3rd 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.</p> <p>5.2 Export Licence if appropriate.</p> <p>5.3 A certified INF2 if it is intended to import the compensating products into different Member States 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 3rd 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.</p>
<b>6. Security required</b>	<p>Security may required at importation see paragraph 4 above, and note 5 to CPC 61 21 000</p>
<b>7. Additional information</b>	<p>7.1 An Outward Processing Relief (OPR) authorisation or authorisation involving more than one Member State is required.</p> <p>7.2 Box 44 of the SAD must be completed by inserting:</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>• Document code C019.</li> <li>• OPR authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement.</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>•</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> <p><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</p> <p>7.3 If it is intended to import 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. If form C&amp;E 1155-INF2 is presented Customs need to be certified 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 NCH until the final date for the re-importation of the product has passed.</p>
<b>8. Pre-export action</b>	<p>8.1 An OPR authorisation or authorisation by declaration 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 NCH</b> until the final date for the re-importation of the products has passed.</p>

<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>	<p>11.1 If the compensating products/repairs items are imported in split consignments upon re-import of the compensating products/repairs 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> <p>11.2 FAILURE TO OBTAIN AND PRESERVE ADEQUATE EVIDENCE OF EXPORT WILL RESULT IN RELIEF BEING DENIED WHEN THE GOODS ARE RE-IMPORTED</p>
<b>21 51 B51</b>	
<b>1. Goods Covered</b>	Goods imported to the Union 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>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd sub division: enter codes A or D as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><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</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>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>	<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 License if appropriate</p> <p>5.3 If it is intended to import 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. If form C&amp;E 1155-INF2 is presented Customs need to be certified both the original and copy.</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 EU 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</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 authorisation by declaration 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 NCH</b> until the final date for the re-importation of the products has passed.</p>
<b>9. Post Clearance Action</b>	<p>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</p>
<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 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 authorisation involving more than one Member State 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 Customs Supervised Export (CSE) 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>21 51 B52</b>	
<b>1. Goods Covered</b>	<p>Goods imported to the Union for process, under IPR (Suspension) arrangements, being temporarily exported under the Outward Processing Relief (OPR) procedure for replacement under guarantee.</p>
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	<p>1st sub division: EX</p> <p>2nd sub division: enter code D</p>
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><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</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>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>	<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 import 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. If form C&amp;E 1155-INF2 is presented Customs need to be certified 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 NCH until the final date for the re-importation of the product has passed. You must ensure that the INF2 is stamped by customs at the office of exit.</p>
<b>6. Security required</b>	<p>Security may required at importation see Note 4</p>

## 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
- 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
- 

## 8. Pre-export action

8.1 An IPR authorisation or authorisation involving more than one Member State 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 NCH** until the final date for the re-importation of the products has passed

## 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

## 10. VAT

—

## 11. Notes

11.1 This CPC is only available for goods which are exported for the purpose of being replaced and returned to IPR. If any other process is intended this CPC is not appropriate and an OPR UK or authorisation involving more than one Member State 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 CSE (Customs Supervised Export) 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.

## 22 TEMPORARY DISPATCH/EXPORT UNDER AN OUTWARD PROCESSING PROCEDURE OTHER THAN THOSE REFERRED TO UNDER CODE 21

22 00 000

### 1 Goods covered

Union goods, being temporarily exported outside the Union for process, adaption, reworking or making up outside the Community where VAT relief only will be claimed when the compensating products are re-imported.

### 2 Notice

702.

### 3 Status of goods

T2.

### 4 Specific fields on the declaration

CPC 22 00 000 must be entered in Box 37 of the SAD.

### 5 Additional documents

—

<b>6 Security required</b>	–
<b>7 Additional information</b>	–
<b>8 Pre-export action</b>	–
<b>9 Post-export action</b>	–
<b>10 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 EU, and for re-importation after completion of the process.
<b>11 Notes</b>	This CPC may be used when the exported goods are intended for process, 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 22 065 or 49 00 065 (re-importation from a Special Territory) must be used.
 <b>22 00 001</b>	
<b>1. Goods Covered</b>	Union textile goods temporarily exported outside the Union for processing, where OPT is being claimed.
<b>2. Notice</b>	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 00 001 must be entered in Box 37.
<b>5. Additional documents</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: Document Code Y009 with OPT authorisation number
<b>8. Pre-export action.</b>	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>	–
 <b>22 00 002</b>	
<b>1. Goods Covered</b>	Union textile goods temporarily exported outside the Union for processing where OPR and OPT are being claimed.
<b>2. Notice</b>	2.1 - Notice 3001 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</b>	An extra copy of the export SAD. Export licence, if appropriate.

<b>6. Security required</b>	–
<b>7. Additional information</b>	<p>Box 44 of the SAD is to be completed by entering the following:</p> <p>(a) Document Code C019 authorisation number</p> <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> <p>(b) Authorised means of identifying the exported goods in the compensating products.</p> <p>(c) Document Code Y009 with OPT authorisation number.</p>
<b>8. Pre-export action</b>	<p>OPR General Authorisation required.</p> <p>OPT Prior Authorisation required.</p>
<b>9. Post export action</b>	<p>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.</p>
<b>10. VAT</b>	–
<b>11. Notes</b>	<p>Compensating products must be imported within the time limit shown on the authorisation.</p>
<b>22 00 003</b>	
<b>1 Goods covered</b>	<p>Community goods, being temporarily exported outside the Community for repair, outside the Community where VAT relief only will be claimed when the compensating products are re-imported.</p>
<b>2 Notice</b>	702.
<b>3 Status of goods</b>	T2.
<b>4 Specific fields on the declaration</b>	CPC 22 00 003 must be entered in Box 37 of the SAD.
<b>5 Additional documents</b>	–
<b>6 Security required</b>	–
<b>7 Additional information</b>	–
<b>8 Pre-export action</b>	–
<b>9 Post-export action</b>	–
<b>10 VAT</b>	<p>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.</p>
<b>11 Notes</b>	<p>This CPC may be used when the exported goods are intended for repair, outside the EU 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 22 065 or 49 00 065 (re-importation from a Special Territory) must be used.</p>

**23  
TEMPORARY EXPORT FOR RETURN IN AN UNALTERED STATE**



23 00 000

<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>	1st sub division: EX 2nd sub division: enter code D
<b>4. Specific Fields in the declaration/notes on completion</b>	<b>Box 2</b> - must be completed with the name and address of the person responsible for the export, who owns the goods or has similar rights of disposal. This persons name and address must be in Box 8 of the re-import RGR declaration if VAT relief is being claimed. <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 Action</b>	Quote the export declaration reference in support of any subsequent claim to RGR in Box 40 in the format EPU/Entry Number/date
<b>10. VAT</b>	The exporter of the goods must be the same as the re-importer of the goods to be eligible for VAT relief under RGR
<b>11. Notes</b>	This CPC must only be used for exporting free circulation goods eligible for RGR when re-imported.

31  
RE-EXPORTATION

31 00 000

<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.

**31 00 017**

<b>1. Goods Covered</b>	Re-export of non EU goods that were imported using NES MOU Simplified Transit CPC 00 09 034 or CPC 00 09 035. The goods <b>must</b> : <ul style="list-style-type: none"> <li>• <b>not</b> exceed 5000 pounds in value at individual/consignment level.</li> <li>• <b>not</b> be controlled/restricted; and</li> <li>• be re-exported within <b>4 days</b> of import</li> </ul>
<b>2. Notice</b>	Memorandum of Understanding arrangements require the express/fast parcel operator to fulfil specific roles and conditions set out by HMRC. Express/Fast parcel operators who are approved LCP or SDP Operators and can fulfil the requirements set out in the MOU can apply by contacting the Express Industry Team in Cardiff on Tel; 029 203 26546 for further information and advice.
<b>3. Status of the goods.</b>	'T1' goods not in free circulation
<b>4. Specific Fields in the declaration/notes on completion</b>	CHIEF entry format IEFD. Full details can be found in the data requirements provided to NES MOU approved traders
<b>5. Additional documents required</b>	MOU Operators are authorised individually to use CPC 31 00 017 there is no 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>	Details of Flight Manifest should be quoted in Box 44 as a GEN45 AI statement
<b>8. Pre-export Action</b>	Provide details of import entry details in box 40
<b>9. Post export action</b>	Any enquiries should be addressed to the Express Industry Team in Cardiff on Tel: 02920 325167.
<b>10. VAT</b>	—
<b>11. Notes</b>	The re-export must be within 4 days of import under CPC 00 09 034 or 00 09 035. Use of this CPC is for direct UK 3rd country "Export" traffic only, it must not be used for EU movements. If the goods will be re-exported from another MS, goods must be moved from the UK to that MS using Full Community Transit Procedures.

**31 07 002**

<b>1. Goods Covered</b>	Tobacco products (in free circulation), Union produced, re-exported from a Registered Tobacco Store 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 1st subdivision. 'CO' for export to an EU Special Territory (see Tariff Volume 1 Part 2 Section 1), 'EX' for export outside the EU; or 'EU' for export to an EFTA country 2nd subdivision 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>	—
<b>31 40 C12</b>	
<b>1. Goods Covered</b>	Re-export of exhibition goods and cultural items previously imported to a museum or gallery approved by the National Import Reliefs Unit (NIRU) of HMRC on which relief from Customs Duty, and if appropriate VAT, had been claimed.
<b>2. Notices</b>	Notice 361.
<b>3. Status of the goods</b>	This CPC is only to be used for those goods entered earlier into the UK under CPC 40 00 C12.
<b>4. Specific fields in the declaration/notes on completion</b>	The CPC entered into Box 37 must be 31 40 C12. Declarant must be identified in Box 14, and the Declarant must also ensure the correct NIRU Approval number is included in Box 9. Consignee name and EORI must be completed in Box 8. Correct Commodity Code for the items entered into Box 33, with any additional or supplemental information on the items and the consignment included in Box 31.
<b>5. Additional documents required</b>	Cultural Export Licences must be included where cultural protection legislation requires it. This may include any items previously imported to CPC 40 00 C12 for exhibition purposes, even if the item has remained under third-country ownership. NIRU Approval holder and Declarant are responsible for confirming whether Cultural Export licensing applies.
<b>6. Security required</b>	Only required in certain circumstances. Contact NIRU to confirm.

<b>7. Additional information</b>	Enter the original import entry number made to M&G relief. If the export refers to a series of M&G imports, complete and attach a schedule of the import numbers and enter in Box 44 'Various—see attached schedule'. Original import entry information for exhibition goods may be required by NIRU for records reconciliation. Refer to re-export requirements described in Notice 361.
<b>8. Pre-Export Action</b>	See Section 5 above. Determine whether Cultural Export Licences are required for any particular item within the consignment to be re-exported. Confirm that the items to be re-exported were all originally imported into UK under CPC 40 00 C12. Ensure that import entry information is available if it's requested by NIRU or Border Force.
<b>9. Post-Export Action</b>	NIRU Approval holder must ensure changes are made in their records to show these items have been re-exported. Failure to do so may lead to suspension of NIRU Approval. Repeated failure to comply may lead to complete revocation of NIRU Approval.
<b>10. VAT</b>	—
<b>11. Notes</b>	This CPC should only be used to re-export those goods entered to a NIRU Approved establishment, where that import originally took place via CPC <b>40 00 C12</b> . Use of this CPC would then dismiss any liability for relief on those goods if the re-export is carried out correctly. Only those goods imported should be re-exported. Other non-CSDR items should be exported using other Export CPCs.

31 51 000

<b>1. Goods Covered</b>	Re export of goods entered to IP
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd 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 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>• IP authorisation number, if an import to IP was under a simplified authorisation use IP/9999/999/99</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IP using the simplified authorisation procedure enter "NIRU".</li> <li>• Declare 'Simplified authorisation ', IP 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 IP 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>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd 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 Box 44 of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IP authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</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.
<b>31 51 002</b>	
<b>1. Goods Covered</b>	Goods held under Inward processing (suspension) being exported eligible for export under CSE, by or on behalf of an approved NES operator authorised to use CSE. Supplementary declaration to be made under CPC 31 51 003
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd sub division: enter codes C or F as appropriate

<b>4. Specific Fields in the declaration/notes on completion</b>	<p>Box 33 - 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
<b>7. Additional information</b>	<p>In Box 44 of the SAD enter the following;</p> <ul style="list-style-type: none"> <li>• Enter document code C601</li> <li>• IP authorisation number</li> <li>• Do not enter a document status code</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</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.
<b>31 51 003</b>	
<b>1. Goods Covered</b>	Supplementary declaration for goods held under Inward Processing (suspension) being exported where CPC 31 51 001 or 31 51 002 has been used to pre enter the goods
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	<p>1st sub division: EX</p> <p>2nd sub division: enter codes, Y-Z 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</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>	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>	<p>In <b>Box 44</b> of the SAD enter the following;</p> <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IP authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</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>	—
<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/CSE you should use CPC 31 51 000.A copy of the export entry showing the declaration unique reference number (DUCR) should be retained
<b>31 51 008</b>	
<b>1. Goods Covered</b>	Re export of compensating products obtained from milk and milk products entered to IP Suspension being exported from the EU 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
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd 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 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 Box 44 of the SAD enter the following; <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IP authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</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. 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
<b>31 51 009</b>	
<b>1. Goods Covered</b>	Re export of compensating products obtained from milk and milk products entered to IPR Suspension being exported from the EU eligible for export under CSE, by or on behalf of an approved NES operator authorised to use CSE. Supplementary declaration to be made under CPC 31 51 A51
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>• IP authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</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>	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.
<b>31 51 025</b>	
<b>1. Goods Covered</b>	Motor vehicles exported by or on behalf of an approved CSE 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. This CPC specifically covers motor vehicles imported under IP conditions or motor vehicles which incorporate goods subject to IP. This CPC relates to a monthly PSA lodged by a member of the Society of Motor Manufacturers and Traders (SMMT). One PSA is to be lodged per country of destination.
<b>2. Notice</b>	275



<b>3. Status of goods</b>	T1 - Goods not in free circulation
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 1:</b> 1st sub division: EX 2nd sub division: enter code F</p> <p><b>Box 8:</b> Id = Leave blank Enter 00200 in Name, Street, City and Postcode fields Country Code = Actual Country of destination</p> <p><b>Box 37</b> = 31 51 025</p> <p><b>Box 40:</b> 1st sub division = Y Reference to the entry to records of the detail of the consignment 2nd sub division = CLE 3rd 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 declaration" as a 30200 AI statement The IP authorisation number, Office Code Reference and Address of the IP holder must be quoted on the PSA.</p>
<b>5. Additional documents required</b>	Any additional documents required. See Notice 275
<b>6. Security required</b>	Any security required for controlled goods. See Notice 275
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	<p>Goods to be allocated one UCR per bulk PSA per country of destination per month. This UCR reference is also to be quoted on the Supplementary declaration(s) covering motor vehicles re-exported under IP for the calendar month.</p> <p>Details of the Vehicle Identification Numbers (VINs) are to be recorded in the Traders records in order to create an audit trail and gain compliance with the purpose of this CPC.</p>
<b>9. Post Shipment Action</b>	<p>The use of this CPC covers the PSA requirements for IP vehicles re-exported from the UK, direct to a 3rd Country. Following lodgement of the required PSA CSE traders should enter Supplementary Declarations to CHIEF throughout the Calendar month, quoting the UCR for the PSA.</p> <p>Following shipment, the shipper is to advise the SMMT trader of the VINs of the vehicles exported, including shipping details. Entry must be made in the Trader's records to complete the audit trail and form the basis of the Supplementary Declarations submitted to CHIEF.</p> <p>Trader's of all re-exported motor vehicles (subject to IP) which wish to make use of the SMMT agreement should ensure that authorisation numbers, local Office codes and addresses of the Authorisation holder are clearly shown on both the PSA and the Supplementary Declaration.</p>
<b>10. VAT/Duty</b>	Evidence that goods are subject to IP controls must be retained and adequate record must be maintained in the Trader's records. Documentary evidence of the transactions should also be maintained to substantiate VAT zero rating. Correct use of this CPC and the appropriate CPC for the Supplementary declaration(s) will assist in the completion of the relief granted to the respective goods at importation. Failure to comply or enter goods to the correct CPC may render the goods liable to Customs Debt and / or VAT
<b>11. Notes</b>	<ul style="list-style-type: none"> <li>• For the purposes of correct use of this CPC licensable goods are excluded</li> <li>• The CSE PSA notification and supplementary declarations for this procedure must be made to CHIEF either by, or on behalf of, the authorised CSE operator. CPC 31 51 025 is a CPC indicating that CSE for the SMMT is being used. It is only to be used on the PSA. Supplementary Declarations submitted following use of this CPC must be entered to the correct IP CPC for full declarations, 31 51 003</li> </ul>

### 31 51 A51

<b>1. Goods Covered</b>	Re export of compensating products obtained from milk and milk products entered to IP Suspension. Supplementary declaration for being exported where CPC 31 51 008 or 31 51 009 has been used to pre enter the goods.
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd 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 <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
<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>• IP authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</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. Pre-export action</b>	The goods must be pre entered where the full declaration procedure is used or when the IP 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

### 31 51 A52

<b>1. Goods Covered</b>	Re export of goods entered to IP VAT only Suspension
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>	<p>In <b>Box 44</b> of the SAD enter the following;</p> <ul style="list-style-type: none"> <li>• Document code C601</li> <li>• IP authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement. For goods entered to IP 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 ', IP authorisation reference number IP /9999/999/99 as a 00100 AI statement for goods entered to simplified IP</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
<b>11. Notes</b>	—
<b>31 51 E51</b>	
<b>1. Goods Covered</b>	Processed CAP goods exported under frontier or local clearance procedures containing ingredients relieved of duty under IP Suspension and ingredients of Union status in free circulation for which a refund is requested (Annex 1 goods),subject to an export certificate.
<b>2. Notice</b>	3001, 800
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>	
<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>• Enter document code C601</li> <li>• IP authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</li> <li>• Declare 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 IP and non IP ingredients in the product by declaring the correct recipe code
 <b>31 51 E52</b>	
<b>1. Goods Covered</b>	Processed CAP goods exported under frontier or local clearance procedures containing ingredients relieved of duty under IP Suspension and ingredients of Union status in free circulation for which a refund is requested (Annex 1 goods), not subject to an export certificate.
<b>2. Notice</b>	3001, 800
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>• IP authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</li> <li>• Declare the full name and address of the supervising Customs Office as a SPOFF Statement.</li> <li>• Declare "IPS 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 IP and non IP ingredients in the product by declaring the correct recipe code
 <b>31 51 E53</b>	
<b>1. Goods Covered</b>	Processed CAP goods exported under frontier or local clearance procedures containing ingredients relieved of duty under IP Suspension and ingredients of Union 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>	3001, 800

<b>3. Status of goods</b>	1st sub division: EX 2nd 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>	
<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>• IP authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</li> <li>• Declare 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 IP and non IP ingredients in the product by declaring the correct recipe code
<b>31 51 E61</b>	
<b>1. Goods Covered</b>	Processed CAP goods exported under frontier or local clearance procedures containing ingredients relieved of duty under IP Suspension and ingredients of Union status in free circulation for which a refund is requested (non Annex 1 goods), subject to a refund certificate.
<b>2. Notice</b>	3001, 800
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>	
<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>• IP authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</li> </ul>

- Declare 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 IP and non IP ingredients in the product by declaring the correct recipe code

**31 51 E62**

**1. Goods Covered**

Processed CAP goods exported under frontier or local clearance procedures containing ingredients relieved of duty under IP Suspension and ingredients of Union status in free circulation for which a refund is requested (non Annex 1 goods), not subject to a refund certificate.

**2. Notice**

3001, 800

**3. Status of goods**

1st sub division: EX  
2nd 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**

**7. Additional information**

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

- Enter document code C601
- IP authorisation number
- Do not enter a document status code.
- Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement
- Declare 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 IP and non IP ingredients in the product by declaring the correct recipe code

31 51 E63

<b>1. Goods Covered</b>	Processed CAP goods exported under frontier or local clearance procedures containing ingredients relieved of duty under IP Suspension and ingredients of Union status in free circulation for which a refund is requested (non annex 1 goods) exported in small quantities without a refund certificate.
<b>2. Notice</b>	3001, 800
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>• IP authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</li> <li>• Declare 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 IP and non IP ingredients in the product by declaring the correct recipe code

31 51 E71

<b>1. Goods Covered</b>	Processed CAP goods exported under frontier or local clearance procedures containing ingredients relieved of duty under IP Suspension and ingredients of Union status in free circulation for which a refund is requested, exported in small quantities disregarded for the calculation of minimum rates of checks
<b>2. Notice</b>	3001, 800
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>

6. Security required

7. Additional information

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

- Enter document code C601
- IP authorisation number
- Do not enter a document status code.
- Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement
- Declare 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 IP and non IP ingredients in the product by declaring the correct recipe code.

31 51 F62

1. Goods Covered

Processed CAP goods exported under frontier or local clearance procedures containing ingredients relieved of duty under IP Suspension and ingredients of Union status in free circulation for Victualling eligible for refunds.

2. Notice

3001, 800

3. Status of goods

1st sub division: EX  
2nd 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

7. Additional information

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

- Enter document code C601
- IP authorisation number
- Do not enter a document status code.
- Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement
- Declare 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.



<b>10. VAT</b>	—
<b>11. Notes</b>	The entry must identify between IP and non IP ingredients in the product by declaring the correct recipe code
<b>31 51 F63</b>	
<b>1. Goods Covered</b>	Processed CAP goods exported under frontier or local clearance procedures containing ingredients relieved of duty under IP Suspension and ingredients of Union status in free circulation entered to a victualling warehouse (Articles 40-43 Regulation EC 800/99).
<b>2. Notice</b>	3001, 800
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>	
<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>• IP authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</li> <li>• Declare 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 IP and non IP ingredients in the product by declaring the correct recipe code
<b>31 51 F64</b>	
<b>1. Goods Covered</b>	Processed CAP goods, exported under frontier or local clearance procedures containing ingredients relieved of duty under IP Suspension and ingredients of Union status in free circulation exiting a victualling warehouse intended for victualling
<b>2. Notice</b>	3001, 800
<b>3. Status of goods</b>	1st sub division: EX 2nd 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>	<p>In <b>Box 44</b> of the SAD enter the following;</p> <ul style="list-style-type: none"> <li>• Enter document code C601</li> <li>• IP authorisation number</li> <li>• Do not enter a document status code.</li> <li>• Authorisation holders reference number eg invoice/order number etc as a GEN 45 AI statement</li> <li>• Declare 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>	<p>The goods must be pre entered. Recipe code must be declared if appropriate</p>
<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 IP and non IP ingredients in the product by declaring the correct recipe code

**31 53 000**

<b>1. Goods Covered</b>	<p>Temporary Admission goods (TA) being re-exported outside the EU using the standard Full pre-entry procedure Note: Do not use this CPC for Supplementary Declarations where 31 53 002 or 31 53 001 was used to pre enter the goods, see CPC 31 53 003</p>
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	Not in free circulation
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 1</b> - in the 1st space sub division enter Ex, in the 2nd sub division enter codes A or D as appropriate (see Volume 3, Part 1, Exports)</p> <p><b>Box 33</b> - the Commodity Code to 8 digits of the goods being declared for re-export</p> <p><b>Box 40</b> (Previous document) to identify the TA entry being discharged by this re-export declaration, enter <i>z/zzz/</i> (followed by date of the entry to TA in the format yymmdd) (followed by the TA C88 entry number)</p> <p>In <b>Box 44</b> - enter the following:</p> <ul style="list-style-type: none"> <li>• for goods under Full, Single or Integrated TA authorisation enter document Code N990 (see Volume 3, Appendix C11)</li> <li>• Do not enter a document status code</li> <li>• for goods under a Full, Single or Integrated TA authorisation state the authorisation number in the format TA/nnnn/nnn/nn</li> <li>• The name and address of the supervising office responsible for the TA authorisation as a SPOFF Statement, (if the goods are under a TA simplified authorisation enter National Temporary Admission Section, Customs House, Furness Quay, Salford MX50 3XN as a SPOFF statement (see Volume 3, Appendix C9)</li> </ul>

<b>5. Additional documents required</b>	–
<b>6. Security required</b>	–
<b>7. Additional information</b>	–

<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>	Enquiries must be addressed to the supervising office identified in Box 44
<b>10. VAT</b>	–
<b>11. Notes</b>	Evidence of discharge - a copy of this re-export declaration or reference to the re-export declaration entry number should be sent (together with commercial documents that clearly identify that the goods entered for Temporary Admission have been re-exported), to the supervising office identified in Box 44.
<b>31 53 001</b>	
<b>1. Goods Covered</b>	Temporary Admission (TA) goods held under a TA, Full, authorisation involving more than one member state with approval to use simplified export procedures being re-exported outside the EU using the Simplified Declaration Procedure (SDP).
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	Not in free circulation.
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 1</b> - in the 1st sub division enter Ex, in the 2nd sub division (see Volume 3, Part 1, Exports) enter codes C or F as appropriate</p> <p><b>Box 33</b> - enter the Commodity Code to 8 digits of the goods being declared for re-export</p> <p><b>Box 40</b> (previous document) identify the previous TA entry by entering 'z/zzz/' (followed by date of the entry to TA in the format yymmdd)/(followed by the TA C88 entry number)</p> <p><b>Box 44</b> - enter the following:</p> <ul style="list-style-type: none"> <li>• Document Code N990 (see Volume 3, Appendix C11)</li> <li>• TA authorisation number in the format TA/nnnn/nnn/nn, do not enter a document status code</li> <li>• The full name and address of the supervising Customs office as a SPOFF Statement (see Volume 3, Appendix 9)</li> <li>• state 'simplified exportation' with the number of the authorisation and the name of the customs office of issue as a 30200 AI Statement (see Volume 3, Appendix C9)</li> <li>• Enter 'TA goods' as a 10500 AI statement (see Volume 3, Appendix C9)</li> <li>•</li> </ul>
<b>5. Additional documents required</b>	–
<b>6. Security required</b>	–
<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>	Enquiries must be addressed to the supervising office identified in Box 44. A Supplementary declaration under CPC 31 53 000 must be submitted within 14 calendar days of the date of departure of the export
<b>10. VAT</b>	–
<b>11. Notes</b>	A copy of the re-export entry showing the declaration unique reference number (DUCR) should be retained.

31 53 002

<b>1. Goods Covered</b>	Temporary Admission (TA) goods held under a TA Full, involving more than one Member State with approval to use Customs Supervised Export (CSE), being re-exported outside the EU.
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	Not in free circulation
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 1</b> - in the 1st sub division enter Ex, in the 2nd sub division (see Volume 3, part 1, Exports) enter C or F as appropriate</p> <p><b>Box 33</b> - the Commodity Code to 8 digits of the goods being declared for re-export</p> <p><b>Box 40</b> (Previous document) to identify the previous TA entry by entering 'z/zzz' (followed by date of the entry to TA in the format yymmdd)/(followed by the TA C88 entry number)</p> <p>In <b>Box 44</b> - enter the following:</p> <ul style="list-style-type: none"> <li>• Document Code N990 (see Volume 3, Appendix C11)</li> <li>• TA authorisation number in the format TA/nnnn/nnn/nn, do not enter a document status code</li> <li>• The full name and address of the supervising Customs office as a SPOFF statement (see Volume 3, Appendix C9)</li> <li>• state "simplified exportation" with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement (see Volume 3, Appendix C9) <ul style="list-style-type: none"> <li>• Enter "TA goods" as a 10500 AI statement (see Volume 3, Appendix C9)</li> </ul> </li> <li>•</li> </ul>
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	—
<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>	Enquiries must be addressed to the Supervising office identified in Box 44. 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.
<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 53 003

<b>1. Goods Covered</b>	<b>Supplementary declaration</b> for Temporary Admission goods previously that were declared for re-export outside the EU under CPC 31 53 001 or 31 53 002. If entry has not been made by SDP/ you should use CPC 31 53 000.
<b>2. Notice</b>	
<b>3. Status of goods</b>	Not in free circulation
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 1</b> - in the 1st sub division enter Ex, in the 2nd sub division (see Volume 3, Part 1, Exports):</p> <ul style="list-style-type: none"> <li>• If 31 53 001 was used to pre enter the goods for re-export enter code x or y enter as appropriate</li> </ul>

	<ul style="list-style-type: none"> <li>If 31 53 002 was used to pre enter the goods for re-export enter code z</li> </ul> <p><b>Box 33</b> - the Commodity Code to 8 digits of the goods that were declared for re-export</p> <p><b>Box 40</b> (Previous document) identify the previous TA re-export entry made using CP 31 53 001 or 31 53 002 by entering 'z/zzz/' (followed by date of the entry in the format yymmdd)/(followed by the TA C88 entry number)</p> <p>In <b>Box 44</b> enter:</p> <ul style="list-style-type: none"> <li>Document Code N990 (see Volume 3, Appendix C11), do not enter a document status code</li> <li>TA authorisation number in the format TA nnnn/nnn/nn</li> <li>The full name and address of the supervising Customs office as a SPOFF statement (see Volume 3, Appendix C9)</li> <li>state "simplified exportation" with the number of the authorisation and the name of the customs office of issue as a 30200 AI statement (see Volume 3, Appendix C9)</li> <li>Enter "TA goods" as a 10500 AI statement (see Volume 3, Appendix C9)</li> <li></li> </ul>
<b>5. Additional documents required</b>	A copy of the re-export entry under CPC 31 53 001 or 31 53 002 showing the declaration unique reference number (DUCR) or reference to the DUCR.
<b>6. Security required</b>	—
<b>7. Additional information</b>	—
<b>8. Pre-export action</b>	—
<b>9. Post Clearance Action</b>	Enquiries must be addressed to the supervising office identified in Box 44
<b>10. VAT</b>	—
<b>11. Notes</b>	<p>Evidence of discharge - a copy of the re-export entry. A copy of the re-export entry showing the declaration unique reference number (DUCR) (or reference to the re-export declaration entry number) should be sent together with commercial documents that clearly identify that the goods entered for Temporary Admission have been re-exported, to the supervising office identified in Box 44.</p> <p>This CPC must not be used for TA goods under a TA Simplified authorisation.</p>
<b>31 71 000</b>	
<b>1. Goods Covered</b>	Goods re exported from a customs warehouse.
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	Not in free circulation 1st Sub division -EX 2nd sub division -enter codes A, D, as appropriate
<b>4. Specific Fields in the declaration/notes on completion</b>	<p><b>Box 31</b> -warehouse stock record reference numbers should be entered</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</b> - 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 status code</p> <p><b>Box 49</b> -enter A,B,C,D,E followed by the identification number of the customs warehouse, followed by GB</p>
<b>5. Additional documents required</b>	—
<b>6. Security required</b>	Security is not normally required

7. Additional information	—
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	For Full declarations code A or D should be entered in box 1.
<b>31 71 001</b>	
1. Goods Covered	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
2. Notice	3001
3. Status of goods	1st sub division: EX 2nd sub division: enter code F
4. Specific Fields in the declaration/notes on completion	<p><b>Box 33</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</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> <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><b>Box 49</b> -enter A,C,D,E. If you hold a Community Customs Code issued authorisation or R or U. If you hold a Union Customs Code authorisation followed by identification number of the customs warehouse and GB</p>
5. Additional documents required	—
6. Security required	Security is not normally required
7. Additional information	—
8. Pre-export action	Goods to be presented to customs at the office of export or other designated place
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	<p>A copy of the export entry showing the declaration unique reference number (DUCR) should be retained.</p> <p>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</p>

31 71 002

<b>1. Goods Covered</b>	Goods re exported from a customs warehouse eligible for export under CSE, by or on behalf of an approved NES operator authorised to use CSE. Supplementary declaration to be made under CPC 31 71 003
<b>2. Notice</b>	3001
<b>3. Status of goods</b>	1st sub division: EX 2nd 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 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 Do not enter a document status code <b>Box 49</b> -enter A,C,D,E. If you hold a Community Customs Code issued authorisation or R or U. If you hold a Union Customs Code authorisation followed by identification number of the customs warehouse and 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.

31 71 003

<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>	3001
<b>3. Status of goods</b>	1st Sub division -EX 2nd 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 <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 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>	—

**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/CSE 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.

**76 00 E51**

**1. Goods Covered** Boned meat of adult male bovine animals eligible for Special Export Refund placed in a customs warehouse prior to export.

**2. Notice** 800, 3001

**3. Status of goods** Goods are in free circulation at time of entry to customs warehouse

- 4. Specific Fields in the declaration/notes on completion**
- Box 30 fields 1 and 2 'location of goods' must be an approved SER Warehouse
  - 76 00 E51 must be entered into box 37
  - Box 44 enter boned meat certificate number
  - Box 44 enter Document Code 9CLM
  - Warehouse ID must be entered in box 49
  - Box 47e Method of payment = L

**5. Additional documents required** 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

**6. Security required** 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.

**7. Additional information** 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.  
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.

**8. VAT** —

**9. Post Clearance Action** 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



**10. Notes**

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.

