

NUMERICAL INDEX (IMPORTS)
Reimported privately owned motor vehicles on which returned goods relief from duty and / or VAT is being claimed. (For use on Form C21 at all locations with computerised inventory link) British Government mail or British diplomatic bags, on which all charges are relieved.
(For use on Form C21 at all locations with computerised inventory link) Temporary Importation of non EC: • private motor vehicles or pleasure craft including normal spare parts, accessories and equipment accompanying them (For permanent importations see CPC 00 00 042) • empty pallets and containers (for loaded non-EC pallets and containers, • civil aircraft for private or commercial use. entitled to relief from customs duties and / or import VAT under Temporary Importation relief
(For use on Form C21 at all locations with computerised inventory link) 1.1 Unaccompanied baggage and effects, other than motor vehicles, where the importer's declaration on Form C3, C5 or C33 includes; • Prohibited or restricted goods (Part A of C3/C33) • Excise duty goods e.g. spirits, wines, tobacco goods etc (Part A of C3/C33) • Goods declared (Part B of C3/C33) • Goods imported prior to a transfer of residence; and • Goods imported on a transfer of residence or marriage, where the marriage has not yet taken place or cannot be proved. 1.2 Unaccompanied baggage and effects for removal to an approved depository or private premises 1.3 Corpses and ashes of cremated corpses 1.4 Temporary Importation of unaccompanied personal effects or goods for sports purposes entitled to relief from customs duties and / or import VAT under Temporary Importation Relief.
(For use on Form C21 at all locations with computerised inventory link) Unaccompanied baggage and effects other than motor vehicles, where the declaration on form C3 or C33 does not include any of the goods specified in CPC 00 00 040
(For use on Form C21 at all locations with computerised inventory link) Means of Transport permanently imported by private persons on which relief from duty and / or VAT is being claimed on transfer of residence.
(For use on Form C21 at all locations with computerised inventory link) Means of transport permanently imported by private persons on payment of Customs and Excise charges.
(For use on Form C21 at all locations with computerised inventory link) Goods being removed or on-carried from the frontier under NCTS Transit Procedures. This CPC can be used to release NCTS goods at CCS-UK airports and certain other inventory linked locations, if other local system procedures for the release of NCTS declarations do not apply.
(For use on Form C21 at all locations with computerised inventory link) Goods imported or re-imported on an ATA carnet, on which relief from all charges is claimed
Goods being imported to MoU approved Temporary Storage premises, where value does not exceed £2,000, at individual consignment level. Prior approval required. This CPC does not cover Controlled / restricted goods.
(for use on form C21 at all locations with computerised inventory link) Goods being removed to an approved ERTS
(For use on Form C21 at all locations with computerised inventory link) Goods not covered by other codes: to be used as directed by Customs to clear inventory records.
Goods eligible for clearance under the Simplified Declaration Procedure (SDP) entered by or on behalf of authorised Customs Freight Simplified Procedure (CFSP) traders.
Goods eligible for release to Customs procedures with economic impact (OPR, TI, IPR, PCC) other than customs warehousing and free zones under the Simplified Declaration Procedure (SDP) entered by or on behalf of authorised Customs Freight Simplified Procedure (CFSP) traders.
Goods eligible for release at the frontier for inland clearance under the Local Clearance Procedure (LCP) by authorised Customs Freight Simplified Procedure (CFSP) traders, moving under UK national transit simplifications.
Goods eligible for release at the frontier for inland clearance under the Local Clearance Procedure (LCP) by authorised Customs Freight Simplified Procedure (CFSP) traders, moving under Community Transit Procedures (NCTS).
Goods requiring Conformity certificates and/or Phytosanitary Certificates eligible for inland clearance under Local Clearance Procedures (LCP) by approved Customs Freight Simplified Procedure (CFSP) traders, moving under UK national transit simplifications.
Goods covered: Goods eligible for clearance under the Simplified Declaration Procedure (SDP) for entry to a type A, C, D or E warehouse by or on behalf of an authorised Customs Freight Simplified Procedure (CFSP) trader.
Goods eligible for clearance under the Simplified Declaration Procedure (SDP) for entry to a Free Zone by or on behalf of an authorised Customs Freight Simplified Procedure (CFSP) trader.
Goods covered: This is the Final Supplementary Declaration (FSD) used to report the number of Customs Freight Simplified Procedure (CFSP) Supplementary Declarations for Customs goods due/ actually transmitted for a specific reporting period.
Goods covered: Goods eligible for clearance under the Simplified Declaration Procedure (SDP) entered by or on behalf of authorised Customs Freight Simplified Procedure (CFSP) traders that are required to be presented at the frontier for specific pre-clearance/Border Inspection Post (BIP) controls.
Goods covered: Goods (including third country alcohol and tobacco products) eligible for release under the Simplified Declaration Procedure (SDP) to Customs procedures with economic impact (OPR, TI, IPR, PCC) other than customs warehousing and free zones, entered by or on behalf of authorised Customs Freight Simplified Procedure (CFSP) traders, that are required to be presented at the frontier for specific pre-clearance/Border Inspection Post (BIP) controls.
Goods covered: Goods (including third country alcohol and tobacco products) eligible for release under the Simplified Declaration Procedure (SDP) entered by or on behalf of authorised Customs Freight Simplified Procedure (CFSP) traders to a type A, C, D or E Customs warehouse that are required to be presented at the frontier for specific pre-clearance/Border Inspection Post (BIP) controls.
Goods covered: Goods (including third country alcohol and tobacco products) eligible for release under the Simplified Declaration Procedure (SDP) entered by or on behalf of authorised Customs Freight Simplified Procedure (CFSP) traders to a free zone that are required to be presented at the frontier for specific pre-clearance /Border Inspection Post (BIP) controls.

Goods covered: Controlled drugs eligible for clearance at the frontier under the Simplified Declaration Procedure (SDP) entered by or on behalf of authorised Customs Freight Simplified Procedure (CFSP) traders.
Goods covered: Controlled drugs eligible for release to Customs procedures with economic impact (OPR, TI, IPR, PCC) other than customs warehousing and free zones at the frontier under the Simplified Declaration Procedure (SDP) entered by or on behalf of authorised Customs Freight Simplified Procedure (CFSP) traders.
Goods covered: Controlled drugs eligible for release under the Simplified Declaration Procedure (SDP) for entry to a type A, C, D or E warehouse by or on behalf of authorised Customs Freight Simplified Procedure (CFSP) traders.
Goods covered: Controlled drugs eligible for release under the Simplified Declaration Procedure (SDP) for entry to a Free Zone by or on behalf of authorised Customs Freight Simplified Procedure (CFSP) traders.
Goods covered: Third country alcohol and tobacco products eligible for clearance at the frontier under the Simplified Declaration Procedure (SDP) entered by or on behalf of authorised Customs Freight Simplified Procedure (CFSP) traders.
Goods covered: This is the Final Supplementary Declaration (FSD) used to report the number of Customs Freight Simplified Procedure (CFSP) Supplementary Declarations for Excise goods due/ actually transmitted for a specific reporting period.
Tobacco products entered for deposit in Registered Tobacco Premises (RTP) for tobacco products duty purposes only, being put into free circulation by virtue of the customs duty being paid or accounted for on the import declaration including goods for which a free or preferential rate of customs duty is established.
Parts, components and other goods, falling within Chapters 25-99 of the tariff, of a kind to be incorporated in or used in the manufacture, repair, maintenance, rebuilding, modification or conversion of civil aircraft for which an airworthiness certificate has been issued by a party authorised by aviation authorities of a third country, identified as eligible for end use relief in the
Parts, components and other goods, falling within Chapters 25-99 of the tariff, of a kind to be incorporated in or used in the manufacture, repair, maintenance, rebuilding, modification or conversion of civil aircraft for which an airworthiness certificate has been issued by a party authorised by aviation authorities of a third country, not identified in the Tariff as eligible for end use relief.
Goods imported for the official use of US and other NATO visiting forces, except mail (see CPC 40 00 034), for which relief from duty and/or VAT is claimed.
Goods imported under diplomatic privilege for the official use of foreign missions or international organisations in the UK including diplomatic mail and diplomatic bags for which relief from all charges is claimed.
Goods imported under diplomatic privilege for the personal use of entitled members of staff of foreign missions or international organisations in the UK for which relief from all charges is claimed.
Goods imported for personal use by NATO visiting forces entitled personnel, for which relief from duty and/or VAT is claimed.
Hydrocarbon oil in free circulation by virtue of all customs duty and import VAT being paid or accounted for on the import declaration, for eligible use under the provisions of the "Tied Oil" scheme for excise duty relief.
Goods imported for the official use of non-NATO authorised countries for which relief from Customs Duty is claimed.
Goods of any description imported for the construction, repair, maintenance, conversion, fitting out or equipping of certain ships, boats and other vessels, including drilling and production platforms as described in Part 9 Section 4 of Volume 1 of the tariff, for which relief from duty, and VAT where applicable is claimed. (End Use relief)
Goods admitted at a reduced or nil rate of customs duty, subject to their use within the EC for a prescribed purpose and identified in Parts 9 and 11 of Volume 1 of the tariff and Column 1 of the schedule and footnotes thereto in volume. (End Use relief)
Certain goods imported by the MoD on which duty relief is not claimed, but use of the MoD's VAT accounting arrangements is requested.
Certain goods imported by the MoD on which duty relief is claimed under Council Regulation 150/2003
Goods imported to fulfil contracts with the MoD or the military forces of other Member States ,on which duty relief is claimed under Council Regulation 150/2003
Goods imported under the simplified end-use procedure at a reduced or nil rate of customs duty, subject to their use within the EC for a prescribed purpose and identified in Parts 9 and 11 of Vol 1 of the tariff.
Goods of any description imported under the simplified shipwork end-use procedure for the construction, repair, maintenance, conversion, fitting out or equipping of certain ships ,boats and other vessels, including drilling and production platforms as described in Part 9 Section 4 of Volume 1 of the tariff ,for which relief from duty, and VAT where applicable is claimed.
A partially completed SAD declaration may be presented. See para 3 below for details of fields required. Alternatively a fully completed SAD declaration may be lodged. Importations of mail by US and other NATO visiting forces for which relief from duty and/or VAT is claimed.
(a) Goods imported for or on behalf of the European Space Agency for which relief from duty and/or VAT is claimed. (b) Goods imported by Astrium Ltd for use in INTELSAT project for which relief from duty and/or VAT is claimed.
Mineral (Hydrocarbon) oil produced from eligibly recycled waste in free circulation by virtue of all customs duty and import vat being paid or accounted for on the import declaration, imported for heating use for which excise duty relief is claimed.
1. Goods covered: Equipment imported for certain NATO contracts and projects for which relief from duty and/or VAT is claimed. (a) Ace High (b) SATCOM, TARE, Crypto sub-system, Pilot Secure Voice, LOS, IVSN/ACCESS SWITCH, TCF/NNCS, SSIP and FAX. (c) CAMPS, SCARS II, LINK III and Optical Character Reader (OCR).
Details notified to importers concerned.
1. Taxable commodities for climate change levy purposes, i.e. electricity, natural gas as supplied by gas utilities, petroleum and hydrocarbon gas in a liquid state, coal and lignite, coke and semi-coke of coal or lignite, and petroleum coke. 2. Payment of, or accounting for, climate change levy, whether levy is due, full relief or reduced rate claimed, and any other import charges. 3. 14-day election procedure for time of supply chosen.

Goods reimported after repair, process, adaptation, reworking or making up outside the Community: - which are not appropriate to Outward Processing Relief (code 61); and - on which relief from VAT only is claimed
Waste coal, e.g. slurry and tailings qualifying for relief from climate change levy. To be eligible, coal must have an invoice value of not more than £15 per tonne.
1. Goods covered: Parts and equipment (including safety equipment) for qualifying ships and aircraft for home use and free circulation where VAT is relieved.
1. Goods covered: Goods which fulfil the description of investment gold that is: (a) Gold, in the form of a bar or a wafer of weights accepted by the bullion markets, of a purity equal to or greater than 995 thousandths. (b) gold coins which: (i) — are included in the list of gold coins reproduced in an annex to VAT Notice 701/21A. or (ii) — gold coins which you can show from your business records: - are of a purity equal to or greater than 900 thousandths; and - are minted after 1800; and - are or have been legal tender in the country of origin; and - are normally sold at a price which does not exceed the open market value of the gold contained in the coins by more than 80%.
Means of transport under Tariff Chapters 8703 and 8711 permanently imported by private persons on payment of customs duty and VAT.
Consignments entered under the provisions of the split consignment facility
Works of art under Tariff headings 97–01 to 97–03, collectors' items under Tariff heading 9704 and 9705, antiques under Tariff heading 9706; tapestries under Tariff heading 5805 and wall textiles made by hand from original designs provided by artists, provided that there are not more than eight copies of each, individual pieces of ceramics executed entirely by the artist and signed by him, under Tariff heading 6913; photographs taken by the artist, printed by him or under his supervision, signed and numbered and limited to thirty copies, all sizes and mounts included, under Tariff heading 4911; for which relief from customs or excise duty or a reduced value for VAT is claimed, or if books an exemption from VAT under the zero rating provisions.
Goods in a single consignment, liable to ad valorem or specific or free duty rates listed in Volume 2 of the Tariff; where their total value for duty does not exceed £6,000, classified in several Commodity Codes, but permitted to be declared under the Commodity Code appropriate to the item in the consignment which bears the highest duty rate. Where the consignment consists of goods liable to differing VAT rates this CPC is <i>not</i> to be used.
1. Goods covered: 1.1 Human blood 1.2 Products for therapeutic purposes, derived from human blood 1.3 Human (including foetal) organs or tissue for diagnostic or therapeutic purposes or medical research. Relief from VAT is allowed as supplies of these goods within the United Kingdom are exempt under Schedule 9 Group 7 of the VAT Act 1994.
A partially completed SAD declaration may be presented. See para 3 below for details of fields required. Alternatively a fully completed SAD declaration may be lodged. 1. Goods covered: 1.1 Cinematograph films and magnetic tapes consigned to certain Home and Commonwealth Government Offices and agencies (including films reimported by the Services Kinema Corporation and the Royal Naval Film Corporation) removed to the importer's premises for identification and assessment for any charges due. 1.2 1.2.1 Importations by the Royal Botanic Gardens. 1.2.2 Reimportations of exhibition goods by the Central Office of Information (COI). 1.2.3 Other goods consigned to other Government Departments removed to the importer's premises for identification and assessment of any charges due.
Goods being removed from a customs warehouse reimported after repair, process, adaptation, reworking or making up outside the Community: - which are not appropriate to Outward Processing Relief (code 61); and - on which relief from VAT only is claimed
Goods previously entered to IPR Drawback, transferred to a free zone, now being diverted to Free Circulation
IPR drawback goods eligible for favourable tariff treatment (End-Use Relief) diverted to shipwork End-Use
IPR Drawback goods eligible for favourable tariff treatment (end-use relief) being diverted to end use within the EC for a prescribed purpose and identified in Parts 9 and 11 of Volume 1 of the Tariff and Column 1 of the schedule and footnotes thereto in the Volume.
IPR Drawback goods being diverted to end-use relief to fulfil contracts with the MoD or the military forces of other Member States on which relief from Duty is claimed under Council Regulation 150/2003
Goods initially entered to IPR drawback, transferred to IPR suspension, now being diverted to free circulation and home use.
Goods initially entered to IPR suspension, transferred to customs warehousing regime, removed from a customs warehouse by payment of or accounting for customs /excise duties and / or VAT and any other charges.
Goods initially entered to IPR Suspension, transferred to a temporary importation regime, now being diverted to free circulation and home use.
Goods previously entered to IPR Suspension, transferred to a free zone, now being diverted to Free Circulation.
IPR suspension goods eligible for favourable tariff treatment (End-Use Relief) diverted to shipwork End-Use
IPR suspension goods eligible for favourable tariff treatment (end-use relief) being diverted to end use within the EC for a prescribed purpose and identified in Parts 9 and 11 of Volume 1 of the Tariff and Column 1 of the schedule and footnotes thereto in the Volume.
IPR suspension goods being diverted to end-use relief to fulfil contracts with the MoD or the military forces of other Member States on which relief from Duty is claimed under Council Regulation 150/2003
Goods initially entered under temporary importation relief, transferred to a customs warehouse now being entered to free circulation by payment of, and accounting for customs duty (whether dutiable, free, temporarily suspended from duty and whether or not a preferential rate of duty is claimed), and / or excise duty and / or VAT and any other import charges
Goods liable to duties and / or VAT removed from warehouse using local clearance procedure (LCP)
Goods of any description removed from customs warehouse for the construction, repair, maintenance, conversion, fitting out or equipping of certain ships, boats and other vessels, including drilling and production platforms as described in Part 9 Section 4 of Volume 1 of the Tariff, for which relief from duty, and VAT where applicable is claimed. (End Use relief)

Goods removed from customs warehouse admitted at a reduced or nil rate of customs duty, subject to their use within the EC for a prescribed purpose and identified in Parts 9 and 11 of Volume 1 of the Tariff. (End Use relief)
Goods removed from a customs warehouse to fulfil contracts with the MoD or the military forces of other Member States, on which duty relief is claimed under Council Regulation 150/2003
Goods initially entered under the customs warehousing procedure, now being transferred to free circulation with a claim to relief from duty and/or VAT under the Returned Goods Relief (RGR) or Community System of Duty Reliefs (CSDR) procedures (the latter being governed by EC Council Regulation 918/83).
Goods liable to customs duty and/or VAT or otherwise not in free circulation ,not liable to excise duty ,removed from customs warehouse for the official use of visiting forces (Goods for personal use of entitled members of the visiting forces must be removed under CPC 40 71 009
Goods liable to customs duty and/or VAT or otherwise not in free circulation ,not liable to excise duty ,removed from customs warehouse under diplomatic privilege for the official use of foreign missions or international organisations in the UK (Goods for personal use of entitled individuals must be entered under CPC 40 71 009)
Goods liable to customs duty and/or VAT or otherwise not in free circulation ,not liable to excise duty ,removed from customs warehouse under diplomatic privilege for personal use of entitled members of staff of foreign missions or international organisations in the UK. (Goods for official use at the embassy or international organisation must be entered under CPC 40 71 008
Goods liable to customs duty and/or VAT or otherwise not in free circulation, not liable to excise duty, removed from customs warehouse for the personal use of entitled members of visiting NATO forces. (Goods for the official use of NATO visiting forces must be entered under CPC 40 71 007)
Goods liable to customs duty and / or VAT or otherwise not in free circulation removed from customs warehousing for which Outward Processing Trade (OPT) in textiles is claimed, being products obtained from goods which were exported from the EC for the purposes of undergoing an authorised process
Solid fuel liable to climate change levy, customs duty and/or VAT, being removed from a customs warehouse by payment of, and accounting for climate change levy, (whether levy is due, full relief claimed, or reduced rate claimed), and payment of any other import charges
Goods initially entered to a temporary importation relief, declared to a Free Zone now being released to free circulation.
Free Zone goods on which all duties are being paid in order to bring the goods into free circulation. VAT is relieved until the goods are removed for the home market or consumed within the zone
Goods previously entered to processing under customs control (PCC), then entered in an unaltered state to customs warehousing now being entered to free circulation.
Products of processing under customs control (PCC) being entered to free circulation and Home Use.
Products of processing under customs control (PCC) being entered to free circulation and home use which qualify for end-use relief
Non-Community goods processed under Annex 76 order No 8A being transferred to an end-use authorisation trader in accordance with Council Regulation 150/2003
Non Community goods intended for re –export outside of the customs territory of the Community entered to IPR Drawback, using the simplified authorisation procedures under economic codes 30 (1), 30 (2), 30 (3), 30 (4), 30 (7) or 30 (8).
Non Community goods intended for re –export outside of the customs territory of the Community entered to IPR Drawback (by the holder of a specific /Single Community or integrated IPR (drawback) authorisation) following temporary export for repair under OPR simplified repair procedure. The following goods are not eligible to use the drawback procedure and cannot be entered to this CPC; <input type="checkbox"/> goods subject to quantitative import restrictions; <input type="checkbox"/> goods subject to tariff measures within quotas; <input type="checkbox"/> goods subject to the presentation of an import or export licence; <input type="checkbox"/> goods subject to a certificate within the framework of CAP; <input type="checkbox"/> an export refund or tax has been set for the proposed compensating products; <input type="checkbox"/> goods for entry under prior import (IM/EX-INF9) or export equivalence (EX/IM); <input type="checkbox"/> goods for entry under triangulation (EX/IM-INF5) or (IM/EX-INF9); <input type="checkbox"/> goods for processing under IPR in a customs warehouse or free zone.
Non Community goods intended for re –export outside of the customs territory of the Community previously entered to IPR Drawback in another Member State, now being to IPR Drawback using the simplified authorisation procedures under economic codes 30 (1), 30 (2), 30 (3), 30 (4), 30 (7) or 30 (8).
Non Community goods intended for re–export outside of the customs territory of the Community previously entered to IPR Drawback in another Member State, now being entered to IPR Drawback using the simplified authorisation procedures under economic codes 30 (1), 30 (2), 30 (3), 30 (4), 30 (7) or 30 (8).
Goods being removed from a customs warehouse to IPR Drawback under a simplified authorisation procedures under economic codes 30 (1), 30 (2), 30 (3), 30 (4), 30 (7) or 30 (8). The following goods are not eligible to use the drawback procedure and cannot be entered to this CPC; <input type="checkbox"/> goods subject to quantitative import restrictions; <input type="checkbox"/> goods subject to tariff measures within quotas; <input type="checkbox"/> goods subject to the presentation of an import or export licence or goods subject to a certificate within the framework of CAP; <input type="checkbox"/> an export refund or tax has been set for the proposed compensating products; <input type="checkbox"/> goods for processing under IPR in a customs warehouse or free zone; <input type="checkbox"/> for entering goods using simplified import procedures <input type="checkbox"/> where it is intended to use simplified export procedures when disposing of the goods; <input type="checkbox"/> for goods entered under economic codes 01, 10, 11, 12, 30 (6), 31 or 99 <input type="checkbox"/> for goods that appear in Commission Regulation 2454/93 Annex 44C which require a guarantee (subject to minimum quantities); <input type="checkbox"/> for goods being removed from a customs warehouse. Free Zone or TI relief see CPCs 41 71 001 / 41 78 001 <input type="checkbox"/> for imports of firearms, ammunition or nuclear Goods removed from a free zone to IPR drawback under a Local, Specific, Single Community or Integrated authorisation. The following goods are not eligible to use the drawback procedure and cannot be entered to this CPC; <input type="checkbox"/> goods subject to quantitative import restrictions; <input type="checkbox"/> goods subject to tariff measures within quotas; <input type="checkbox"/> goods subject to the presentation of an import or export licence or goods subject to a certificate within the framework of CAP; <input type="checkbox"/> an export refund or tax has been set for the proposed compensating products; <input type="checkbox"/> goods for entry under prior import (IM/EX-INF9) or export equivalence (EX/IM); <input type="checkbox"/> goods for entry under triangulation (EX/IM-INF5) or (IM/EX-INF9); <input type="checkbox"/> goods for processing under IPR in a customs warehouse or free zone.

Goods initially entered to customs warehousing diverted to home use with simultaneous entry for free circulation of goods subject to a zero rated onward supply to another Member State using the local clearance procedure.
Consignments entered under the provisions of the split consignment facility
Goods in free circulation in a single consignment where their total CIF value does not exceed £6,000 classified in several Commodity Codes, but permitted to be declared under the Commodity Code appropriate to the item in the consignment which bears the highest potential duty rate.
Goods imported from Accessionary Member States for the official use of US and other NATO visiting forces, except mail (see CPC 43 00 034) for which relief from duty and for VAT is claimed.
Goods imported from Accessionary Member States under diplomatic privilege for the personal use of entitled members of staff of foreign missions or international organisations in the UK for which relief from all charges is claimed
Goods imported from Accessionary Member States for personal use for visiting forces entitled personnel, for which relief from duty is claimed.
Hydrocarbon oil imported from the special territories of the EU for eligible use under the provisions of the "Tied Oil" scheme for excise duty relief.
Importations from Accessionary Member States of mail by US and other visiting NATO forces for which relief from duty is claimed.
Goods imported from Accessionary Member States for personal use for visiting forces entitled personnel, for which relief from duty is claimed.
(a) Goods imported from Accessionary Member States for or on behalf of the European Space Agency for which relief from duty is claimed. (b) Goods imported from Accessionary Member States by British Aerospace for use in the INTELSAT project for which relief from duty is claimed. (c) Goods imported from Accessionary Member States by British Aerospace for use in the INMARSAT project for which relief from duty is claimed.
Equipment imported from Accessionary Member States for certain NATO contracts and projects for which relief from duty is claimed. (a) Ace High (b) SATCOM, TARE, Crypto sub-system, Pilot Secure Voice, LOS IVSN/ACCESS SWITCH, TCF/NNCS, SSIP and FAX (c) CAMPS, SCARS II, LINK III and Optical Character Reader (OCR)
Goods imported to free circulation in the Community for which Outward Processing Relief (OPR) is claimed being goods supplied in return for payment, as authorised replacements under the standard exchange system, for goods which have been or will be exported. CAP goods may not be entered to this CPC.
Goods imported in the Community for which Outward Processing Relief (OPR) is claimed under the Standard Exchange System, entered to customs warehousing, now being entered to free circulation, being goods supplied as replacements for authorised faulty goods which have been or are to be exported from the Community under a UK issued authorisation or Single Community authorisation. Including goods exported from another member state under an authorisation issued by a member state other than the UK. The replacement goods being supplied free of charge either for contractual or legal reasons arising from a guarantee, or because of a manufacturing defect. CAP goods may not be entered to this CPC.
Goods imported to free circulation in the Community for which Outward Processing Relief (OPR) is claimed being entered to customs warehousing, now being entered to free circulation being <input type="checkbox"/> goods supplied in return for payment, as authorised replacements under the standard exchange system, for goods which have been or will be exported. <input type="checkbox"/> Including goods exported from another member state under an authorisation issued by a member state other than the UK CAP goods may not be entered to this CPC
A partially completed SAD declaration may be presented. See para 3 below for details of fields required. Alternatively, a fully completed SAD declaration may be lodged. Goods imported from the Special Territories of the EC or those countries having a customs union with the EC, such as Turkey, San Marino or Andorra (for goods in Chapters 25–97 of the Tariff) for the official use of US and other NATO visiting forces, except mail (see CPC 49 00 034), for which relief from duty and/or VAT, and car tax where applicable, is claimed.
A completed SAD declaration may be presented. See para 3 below for details of fields required. Alternatively a fully completed SAD declaration may be lodged. Goods imported from the Special Territories of the EC or those countries having a customs union with the EC, such as Turkey, San Marino or Andorra (for goods in Chapters 25–97 of the Tariff) under diplomatic privilege for the official use of foreign missions or international organisations in the UK including diplomatic mail and diplomatic bags for which relief from all charges is claimed.
A partially completed SAD declaration may be presented. See para 3 below for details of fields required. Alternatively a fully completed SAD declaration may be lodged. Goods imported from a Special Territory of the EC or those countries having a customs union with the EC, such as Turkey, San Marino or Andorra (for goods in Chapters 25–97 of the Tariff) under diplomatic privilege for the personal use of entitled members of staff of foreign missions or international organisations in the UK for which relief from all charges is claimed.
Goods imported from the Special Territories of the EC or those countries having a customs union with the EC, such as Turkey, San Marino or Andorra (for goods in Chapters 25–97 of the Tariff) for personal use by NATO visiting forces entitled personnel, for which relief from duty and/or VAT is claimed.
A completed SAD declaration may be presented. See para 3 below for details of fields required. Alternatively a fully completed SAD declaration may be lodged. Goods imported from the Special Territories of the EC or those countries having a customs union with the EC, such as Turkey, San Marino or Andorra (for goods in Chapters 25–97 of the Tariff) under diplomatic privilege for the official use of foreign missions or international organisations in the UK including diplomatic mail and diplomatic bags for which relief from all charges is claimed.
Importations from the Special Territories of the EC or those countries having a customs union with the EC, such as Turkey, San Marino or Andorra (for goods in Chapters 25–97 of the Tariff) of mail by US and other NATO visiting forces for which relief from duty and/or VAT is claimed.

1. Goods covered: (a) Goods imported from the Special Territories of the EC or those countries having a customs union with the EC, such as Turkey, San Marino or Andorra (for goods in Chapters 25–97 of the Tariff) for or on behalf of the European Space Agency for which relief from VAT is claimed. (b) Goods imported from the Special Territories (see (a) above) by Astrium Ltd for use in INTELSAT project for which relief from VAT is claimed.
Equipment imported from the Special Territories of the EC or those countries having a customs union with the EC, such as Turkey, San Marino or Andorra (for goods in Chapters 25–97 of the Tariff) for certain NATO contracts and projects for which relief from VAT is claimed. (a) Ace High (b) SATCOM, TARE, Crypto sub-system, Pilot Secure Voice, LOS, IVSN/ACCESS SWITCH, TCF/NNCS, SSIP and FAX. (c) CAMPS, SCARS II, LINK III and Optical Character Reader (OCR).
Goods imported from one of the Special Territories of the EC under the special entry procedures for certain UK Government Departments.
Goods in free circulation reimported from a Special Territory or those countries having a customs union with the EC, such as Turkey, San Marino or Andorra (for goods in Chapters 25–97 of the Tariff) after repair, process, adaptation, reworking or making up outside the member states: — which at the time of exportation were intended to be reimported after completion of the treatment or process; and — the ownership of which was not transferred to any other person at exportation or during the time they were outside the member states for which relief from VAT is claimed.
Goods entered for home use without payment of any VAT for zero-rated onward supply to another EC member state.
Parts and equipment (including safety equipment) for qualifying ships and aircraft for home use and free circulation where VAT is relieved.
Goods from special territories or those countries having a customs union with the EC such as Turkey, San Marino or Andorra (for goods in chapters 25-97 of the tariff) liable to VAT removed from a custom warehouse
Goods initially entered under the customs warehousing procedure, now being transferred to free circulation with a claim to relief from duty and/or VAT under the Returned Goods Relief (RGR) or Community System of Duty Reliefs (CSDR) procedures (the latter being governed by EC Council Regulation 918/83).
Goods being entered to IPR Suspension, using the simplified authorisation procedures under economic codes 30 (1), 30 (2), 30 (3), 30 (4), 30 (6), 30 (7) or 30 (8). The following goods are not eligible to use this procedure and cannot be entered to this CPC; <input type="checkbox"/> for entering goods using simplified import procedures <input type="checkbox"/> where it is intended to use simplified export procedures when disposing of the goods; <input type="checkbox"/> for goods entered under economic codes 01, 10, 11, 12, 30 (5), 31 or 99 <input type="checkbox"/> for goods that appear in Commission Regulation 2454/93 Annex 44C which require a guarantee (subject to minimum quantities); <input type="checkbox"/> for goods being removed from a customs warehouse, Free Zone or TI relief see CPCs for imports of firearms, ammunition or nuclear material; <input type="checkbox"/> where it is intended to use equivalence or triangulation; <input type="checkbox"/> where it is intended to use simplified procedures for transferring goods within the UK or to other Member States; <input type="checkbox"/> for simplified procedures for the aircraft industry and building of satellites; <input type="checkbox"/> for simplified procedures for processing IPR goods in a customs warehouse or free zone; <input type="checkbox"/> for simplified procedures for commissary stores; <input type="checkbox"/> to cut, slice or
Goods imported from outside the Community, without payment of customs duty or VAT, under triangulation prior export equivalence (EX/IM)
Goods being entered to IPR Suspension (VAT only), using the simplified authorisation procedures under economic codes 30 (1), 30 (2), 30 (3), 30 (4), 30 (6), 30 (7) or 30 (8). The following goods are not eligible to use this procedure and cannot be entered to this CPC; <input type="checkbox"/> for entering goods using simplified import procedures <input type="checkbox"/> where it is intended to use simplified export procedures when disposing of the goods; <input type="checkbox"/> for goods entered under economic codes 01, 10, 11, 12, 30 (5), 31 or 99 <input type="checkbox"/> for goods that appear in Commission Regulation 2454/93 Annex 44C which require a guarantee (subject to minimum quantities); <input type="checkbox"/> for goods being removed from a customs warehouse, Free Zone or TI relief see CPCs 51 71 001 /51 78 001 <input type="checkbox"/> for imports of firearms, ammunition or nuclear material; <input type="checkbox"/> where it is intended to use equivalence or triangulation; <input type="checkbox"/> where it is intended to use simplified procedures for transferring goods within the UK or to other Member States; <input type="checkbox"/> for simplified procedures for the aircraft industry and building of satellites; <input type="checkbox"/> for simplified procedures for processing IPR goods in a customs warehouse or free zone; <input type="checkbox"/> for simplified procedures for commissary stores; <input type="checkbox"/> to
Goods imported from outside the Community without payment of customs duty or VAT under prior import equivalence (IM/EX) triangulation
Goods being entered to IPR Suspension (by the holder of a specific /Single Community or integrated IPR (suspension) authorisation) following temporary export for repair under OPR simplified repair procedure
Goods previously entered to IPR Drawback in another Member State, now being entered to IPR Suspension using the simplified authorisation procedures under economic codes 30 (1), 30 (2), 30 (3), 30 (4), 30 (7) or 30 (8).
Goods previously entered to IPR Suspension in another Member State, now being entered to IPR Suspension using the simplified authorisation procedures under economic codes 30 (1), 30 (2), 30 (3), 30 (4), 30 (7) or 30 (8).
Customs Warehouse goods being entered to IPR Suspension, using the simplified authorisation procedures under economic codes 30 (1), 30 (2), 30 (3), 30 (4), 30 (6), 30 (7) or 30 (8). The following goods are not eligible to use this procedure and cannot be entered to this CPC; <input type="checkbox"/> for entering goods using simplified import procedures <input type="checkbox"/> where it is intended to use simplified export procedures when disposing of the goods; <input type="checkbox"/> for goods entered under economic codes 01, 10, 11, 12, 30 (5), 31 or 99 <input type="checkbox"/> for goods that appear in Commission Regulation 2454/93 Annex 44C which require a guarantee (subject to minimum quantities); <input type="checkbox"/> for imports of firearms, ammunition or nuclear material; <input type="checkbox"/> where it is intended to use equivalence or triangulation; <input type="checkbox"/> where it is intended to use simplified procedures for transferring goods within the UK or to other Member States; <input type="checkbox"/> for simplified procedures for the aircraft industry and building of satellites; <input type="checkbox"/> for simplified procedures for processing IPR goods in a customs warehouse or free zone; <input type="checkbox"/> for simplified procedures for commissary stores; <input type="checkbox"/> to cut, slice or cook meat for airline meals; <input type="checkbox"/> to enter catalysts, agents or production accessories
Goods imported from outside the Community, without payment of customs duty or VAT, under triangulation being removed from customs warehousing now being entered to IPR Suspension prior export equivalence (EX/IM)
Goods imported from outside the Community, without payment of customs duty or VAT, under triangulation removed from customs warehousing now being entered to IPR Suspension prior import equivalence (IM/EX)

<p>Customs warehousing goods being entered to IPR Suspension (VAT only), using the simplified authorisation procedures under economic codes 30 (1), 30 (2), 30 (3), 30 (4), 30 (6), 30 (7) or 30 (8). The following goods are not eligible to use this procedure and cannot be entered to this CPC; <input type="checkbox"/> for entering goods using simplified import procedures <input type="checkbox"/> where it is intended to use simplified export procedures when disposing of the goods; <input type="checkbox"/> for goods entered under economic codes 01, 10, 11, 12, 30 (5), 31 or 99 <input type="checkbox"/> for goods that appear in Commission Regulation 2454/93 Annex 44C which require a guarantee (subject to minimum quantities); <input type="checkbox"/> for goods being removed from a customs warehouse, Free Zone or TI relief see CPCs 51 71 001 / 51 78 001 <input type="checkbox"/> for imports of firearms, ammunition or nuclear material; <input type="checkbox"/> where it is intended to use equivalence or triangulation; <input type="checkbox"/> where it is intended to use simplified procedures for transferring goods within the UK or to other Member States; <input type="checkbox"/> for simplified procedures for the <u>aircraft industry and building of satellites</u>; <input type="checkbox"/> for simplified procedures for processing IPR goods in a customs warehouse or free zone; <input type="checkbox"/> for simplified procedures for Free Zone goods being entered to IPR Suspension, using the simplified authorisation procedures under economic codes 30 (1), 30 (2), 30 (3), 30 (4), 30 (6), 30 (7) or 30 (8). The following goods are not eligible to use this procedure and cannot be entered to this CPC; <input type="checkbox"/> for entering goods using simplified import procedures <input type="checkbox"/> where it is intended to use simplified export procedures when disposing of the goods; <input type="checkbox"/> for goods entered under economic codes 01, 10, 11, 12, 30 (5), 31 or 99 <input type="checkbox"/> for goods that appear in Commission Regulation 2454/93 Annex 44C which require a guarantee (subject to minimum quantities); <input type="checkbox"/> for goods being removed from a customs warehouse or r TI relief see CPCs 51 71 001 / 51 78 001 <input type="checkbox"/> for imports of firearms, ammunition or nuclear material; <input type="checkbox"/> where it is intended to use equivalence or triangulation; <input type="checkbox"/> where it is intended to use simplified procedures for transferring goods within the UK or to other Member States; <input type="checkbox"/> for simplified procedures for the aircraft industry and building of satellites; <input type="checkbox"/> for simplified procedures for Free Zone goods being entered to IPR Suspension (VAT only), using the simplified authorisation procedures under economic codes 30 (1), 30 (2), 30 (3), 30 (4), 30 (6), 30 (7) or 30 (8). The following goods are not eligible to use this procedure and cannot be entered to this CPC; <input type="checkbox"/> for entering goods using simplified import procedures <input type="checkbox"/> where it is intended to use simplified export procedures when disposing of the goods; <input type="checkbox"/> for goods entered under economic codes 01, 10, 11, 12, 30 (5), 31 or 99 <input type="checkbox"/> for goods that appear in Commission Regulation 2454/93 Annex 44C which require a guarantee (subject to minimum quantities); <input type="checkbox"/> for goods being removed from a customs warehouse or TI relief see CPCs 51 71 001 / 51 78 001 <input type="checkbox"/> for imports of firearms, ammunition or nuclear material; <input type="checkbox"/> where it is intended to use equivalence or triangulation; <input type="checkbox"/> where it is intended to use simplified procedures for transferring goods within the UK or to other Member States; <input type="checkbox"/> for simplified procedures for the aircraft industry and building of satellites; <input type="checkbox"/> for simplified procedures for processing IPR goods in a customs warehouse or free zone; <input type="checkbox"/> for simplified procedures for</p>
<p>Non Community goods entered to Temporary importation relief where import VAT only is due. Relief from import VAT claimed in accordance with Commission Regulation (EEC) No 2454/93</p>
<p>Goods being entered to an approved Aircraft Spare Parts Depot (ASPD)</p>
<p>Temporary importation using a TI relief simplified authorisation for goods liable to import VAT only. Relief is claimed in accordance with Commission Regulation EEC (No) 2454/93, under the Article stated for the corresponding TI relief simplified authorisation CPC's identified for duty and VAT: 53 00 D04 – personal effects / goods for sports purposes (Article 563) 53 00 D05 – welfare materials for seafarers (Article 564) 53 00 D06 – disaster relief materials (Article 565) 53 00 D07 – medical, surgical and laboratory equipment (Article 566) 53 00 D08 - animals (Article 567) 53 00 D09 - frontier zones (Article 567 (a) & (b)) 53 00 D10 – sound, image or data carrying material (Article 568a) 53 00 D11 – publicity material (Article 568a) 53 00 D12 – professional equipment (Article 569) 53 00 D13 - educational material and scientific equipment (Article 570) 53 00 D15 – packings (empty) (Article 571b) 53 00 D18 – goods subject to tests/experiments/demonstrations (Article 573a) 53 00 D20 – goods used to carry out tests/experiments /demonstrations (Article 573c) 53 00 D21 – samples (Article 574) 53 00 D23 - goods</p>
<p>Temporary importation (Simplified TI authorisation Means of transport liable to import VAT only for private or commercial transport use by a person: <input type="checkbox"/> established outside the EC; or <input type="checkbox"/> a person established inside the EC IN CIRCUMSTANCES IDENTIFIED IN NOTICE 308 SECTION 11 Relief from import VAT claimed under Commission Regulation (EEC) No 2454/93 Articles 558-561. Means of transport eligible for relief <input type="checkbox"/> Motorised road vehicles including cycles with engines, trailers / caravans imported with the vehicle or separately, component parts, normal accessories and equipment imported with the vehicle; <input type="checkbox"/> Rail transport (rail engines, railcars and rolling stock) of any description <input type="checkbox"/> Sea going vessels of any description used to transport goods or persons including pleasure craft such as yachts; and <input type="checkbox"/> Inland waterway vessels of any description used to transport goods to persons</p>
<p>Where liable to customs duties and import VAT see CPC 53 00 D03</p>
<p>Temporary Importation of moulds, dies, blocks, drawings, sketches, measuring, checking and testing equipment and other similar articles liable to import VAT only, using a simplified authorisation. Relief from import VAT claimed under Commission Regulation (EEC) No 2454/93 Article 572 (1). The goods must be: <input type="checkbox"/> owned by a person established outside the EC; and <input type="checkbox"/> for use in manufacturing by a person established in the EC; and <input type="checkbox"/> at least 75 % of the goods produced from their use will be exported from the EC. For eligible goods liable to customs duties and import VAT see CPC 53 00 D16</p>
<p>Temporary Importation of special tools and instruments liable to import VAT only, to manufacture goods that will be exported, using a simplified authorisation. Relief from import VAT claimed under Commission Regulation (EEC) No 2454/93 Article 572 (2). The goods must be: <input type="checkbox"/> owned by a person established outside the EC; <input type="checkbox"/> made available free of charge to a person established in the EC for the manufacture of goods; and <input type="checkbox"/> all goods produced using the tools and instruments are to be exported from the EC. For tools and instruments liable to customs duties and import VAT see PC 53 00 D17</p>
<p>Temporary Importation using a simplified authorisation of goods liable to import VAT only , that will be subject to satisfactory acceptance tests in connection with a sales contract containing provisions of the satisfactory acceptance tests and subjected to those tests. Relief from import VAT claimed under Commission Regulation (EEC) No 2454/93 Article 573 (b) For eligible goods liable to customs duties and import VAT see CPC 53 00 D19 For goods used to carry out tests or goods subject to tests, experiments or demonstrations see CPC 53 00 003.</p>
<p>Temporary Importation of replacement means of production liable to import VAT only, made temporarily available to a customer by a supplier or repairer pending delivery or repair of similar goods, using a simplified authorisation. Relief from import VAT claimed under Commission Regulation (EEC) No 2454/93 Article 575 For eligible goods liable to customs duties and import VAT see CPC 53 00 D22</p>
<p>Temporary importation using a TI relief simplified authorisation for goods for approval liable to import VAT only that cannot be imported as samples which the consignor wishes to sell and the consignee may decide to purchase after inspection. Relief from import VAT claimed under Commission Regulation (EEC) No 2454/93 Article 576 (2) For goods liable to customs duties and import VAT see CPC 53 00 D24</p>

<p>Temporary Importation (simplified authorisation) of goods liable to import VAT only, with relief from import VAT claimed in accordance with Commission Regulation (EEC) No 2454/93 Article 578 (a) or (b) for: <input type="checkbox"/> any goods that are not listed in the TI relief’s at 1.1 below; or <input type="checkbox"/> goods that are listed at 1.1 but for whatever reason do not comply with conditions normally attached to those relief, provided they are imported: <input type="checkbox"/> occasionally and for a period not exceeding 3 months (Article 578 (a)) or <input type="checkbox"/> goods whose value is less than €4000 (Article 578 (b)) 1.1: TI reliefs –conditions normally attached to these reliefs are identified under the following CPCs; <input type="checkbox"/> 53 00 D02–Pallets <input type="checkbox"/> 53 00 008 - Means of road, rail, sea and inland waterway transport <input type="checkbox"/> 53 00 D04 – Goods for sports purposes <input type="checkbox"/> 53 00 D05 -Welfare material for seafarers <input type="checkbox"/> 53 00 D06 –Disaster relief material <input type="checkbox"/> 53 00 D07 –Medical, surgical and laboratory equipment <input type="checkbox"/> 53 00 D08-Animals owned by a person established outside the EC <input type="checkbox"/> 53 00 D09 –Goods for use in frontier zones <input type="checkbox"/> 53 00 D10 –Goods for use in inland waters</p>
<p>IPR Drawback being declared to Temporary Importation relief using simplified authorisation Relief is claimed in accordance with Commission Regulation EEC (No) 2454/93, under the Article stated for the corresponding TI relief simplified authorisation CPC’s identified for duty and VAT:</p>
<p>IPR Suspension goods liable to import VAT only being declared to Temporary Importation relief Note: If a TI relief simplified authorisation is to be used see CPC 53 51 003</p>
<p>IPR Suspension goods liable to customs duties and import VAT, being declared to Temporary Importation relief using a simplified authorisation Relief is claimed in accordance with Commission Regulation EEC (No) 2454/93, under the Article stated for the corresponding TI relief simplified authorisation CPC’s identified for duty and import VAT:</p>
<p>IPR Suspension goods liable to import VAT only, being declared to Temporary Importation relief using a simplified authorisation Relief is claimed in accordance with Commission Regulation EEC (No) 2454/93, under the Article stated for the corresponding TI relief simplified authorisation CPC’s identified for duty and import VAT:</p>
<p>Temporary importation relief goods liable to import VAT only being transferred to a TI full Single Community or Integrated authorisation Goods held under Temporary Importation relief (TI) liable to customs duties and import VAT, being transferred to a TI relief simplified authorisation holder. Relief is claimed in accordance with Commission Regulation EEC (No) 2454/93, under the Article stated for the corresponding TI relief simplified authorisation CPC’s identified for duty and VAT:</p>
<p>Goods held under Temporary Importation (TI) relief liable to import VAT only being transferred to a TI relief simplified authorisation holder Relief is claimed in accordance with Commission Regulation EEC (No) 2454/93, under the Article stated for the corresponding TI relief simplified authorisation CPC’s identified for duty and VAT:</p>
<p>Goods liable to import VAT only removed from a customs warehouse for entry to Temporary Importation relief. Note: This CPC must not be used for goods removed from a customs warehouse using a TI relief simplified authorisation see CPC 53 71 003</p>
<p>Goods liable to customs duties and import VAT removed from a customs warehouse, being declared to Temporary Importation relief using a simplified authorisation Relief is claimed in accordance with Commission Regulation EEC (No) 2454/93, under the Article stated for the corresponding TI relief simplified authorisation CPC’s identified for duty and import VAT</p>
<p>Goods liable to import VAT only removed from a customs warehouse, being declared to Temporary Importation relief using a simplified authorisation Relief is claimed in accordance with Commission Regulation EEC (No) 2454/93, under the Article stated for the corresponding TI relief simplified authorisation CPC’s identified for duty and import VAT :</p>
<p>Works of art, collectors items and antiques (liable to import VAT only), being removed from a customs warehouse for entry to Temporary Importation simplified authorisation for exhibition with a view to possible sale.</p>
<p>Goods other than newly manufactured (liable to import VAT only), being removed from a customs warehouse for entry to Temporary Importation simplified authorisation with a view to sale at auction</p>
<p>Goods liable to import VAT only removed from a free zone for entry to Temporary Importation relief. Note: This CPC must not be used for goods removed from a free zone using a TI relief simplified authorisation see CPC 53 78 003</p>
<p>Free Zone goods liable to customs duties and import VAT, being declared to Temporary Importation relief using a simplified authorisation Relief is claimed in accordance with Commission Regulation EEC (No) 2454/93, under the Article stated for the corresponding TI relief simplified authorisation CPC’s identified for duty and import VAT</p>
<p>Free Zone goods liable to import VAT only, being declared to Temporary Importation relief using a simplified authorisation Relief is claimed in accordance with Commission Regulation EEC (No) 2454/93, under the Article stated for the corresponding TI relief simplified authorisation CPC’s identified for duty and import VAT:</p>
<p>Works of art, collectors items and antiques (liable to import VAT only), being removed from a Free Zone for entry to Temporary Importation simplified authorisation for exhibition with a view to possible sale.</p>
<p>Goods other than newly manufactured (liable to import VAT only), being removed from a free zone for entry to Temporary Importation simplified authorisation with a view to sale at auction</p>
<p>Goods imported to free circulation in the Community for which Outward Processing Relief (OPR) is claimed being goods; <input type="checkbox"/> which were exported from the Community for an authorised repair carried out either free of charge or in return for payment, where authorisation was granted at the time of export under the OPR simplified procedure using export CPC 21 00 004 or <input type="checkbox"/> replacement of goods exported from the Community for an authorised repair where authorisation was granted at the time of export under the OPR simplified procedure using export CPC 21 00 004 but which have been replaced by the repairer with equivalent goods either for contractual or legal reasons arising from a guarantee, or because of a manufacturing defect, where it was not known at the time of export that the exported goods would be replaced rather than repaired, CAP goods may not be entered to this relief</p>
<p>Goods exported from another Member State under an authorisation issued by a member state other than the UK, imported to the Community and entered for free circulation with outward processing relief being claimed, being; (a) compensating products produced from goods exported for an authorised process in a third country; or (b) goods imported after repair; either free of charge or in return for payment For goods supplied free of charge or in return for payment under the Standard Exchange System see CPCs 48 00 002 or 48 00 003.</p>
<p>Goods exported from another Member State under an authorisation issued by a member state other than the UK, imported to the Community and entered for free circulation with outward processing relief and outward processing trade (OPT) is being claimed being products obtained from goods which were exported for the purpose of undergoing an authorised process or repair in a country outside the community.</p>

Goods imported in the Community for which Outward Processing Relief (OPR) is claimed, entered to customs warehousing, now being entered to free circulation, being compensating products obtained from goods which were exported from the Community under a UK issued authorisation or Single Community authorisation for an authorised process, and goods not covered by any other OPR CPC
Goods imported into the Community and entered to a free zone, now being entered to free circulation for which Outward Processing Relief (OPR) is claimed being compensating products obtained from goods which were exported from the Community under a UK issued authorisation or Single Community authorisation for an authorised process or repair
Goods imported in the Community for which Outward Processing Relief (OPR) is claimed, entered to customs warehousing, now being entered to free circulation, being compensating products obtained from goods which were exported from the Community under a UK issued authorisation or Single Community authorisation for an authorised repair carried out free of charge either for contractual or legal reasons arising from a guarantee, or because of a manufacturing defect. CAP goods may not be entered to this CPC
Goods imported to free circulation in the Community for which Outward Processing Relief (OPR) is claimed being entered for customs warehousing now being entered to free circulation, being goods; which were exported from the Community for an authorised repair carried out either free of charge or in return for payment, where authorisation was granted at the time of export under the OPR simplified procedure using export CPC 21 00 004
Goods exported from another Member State under an authorisation issued by a member state other than the UK, imported to the Community and entered for customs warehousing, now being entered to free circulation with outward processing relief being claimed, being: (c) compensating products produced from goods exported for an authorised process in a third country; or (d) goods imported after repair; either free of charge or in return for payment For goods supplied free of charge or in return for payment under the Standard Exchange System see CPCs 48 00 002 and 48 00 003
Goods imported to free circulation in the Community for which Outward Processing Relief (OPR) is claimed being compensating products obtained from goods which were exported from the Community for the purpose of repair, process or exchange under CPCs 21 00 000, 21 00 004 or 21 00 005 and on which relief is claimed in accordance with Council
Goods imported into the Community for which outward processing trade (OPT) in textiles is claimed, being products obtained from goods which were exported from the EC for the purposes of undergoing an authorised process and goods not covered by any other combined OPR/OPT CPC
Goods liable to VAT only declared for customs warehousing without payment of any charges
Goods liable to customs duty and / or other charges removed from processing under customs control (PCC) in an unaltered state, now being declared to a free zone without payment of any customs duty or charges

NUMERICAL INDEX (EXPORTS)		
Goods permanently exported of UK origin and goods imported from a Third Country (i.e. non-Member state of the Community) on which all import charges have been paid which are not the subject of any other Customs Procedure Code.	10 00 001	
Excise goods exported to non-EU countries and subject to a claim for drawback of excise duty.	10 00 002	
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.	10 00 004	
All goods eligible for export under the Local Clearance Procedure/Simplified Declaration Procedure /Memorandum of Understanding procedure where the pre shipment advice was exported under Local Clearance Procedure 10 00 077 or Simplified Declaration Procedure 10 00 067: The value is less than £600 and Weigh less than 1000kg and Are not dutiable or restricted.	10 00 007	THE USE OF THIS CPC IS RESTRICTED TO EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM APPROVED Memorandum of Understanding OPERATORS ONLY.
All goods eligible for export under the Local Clearance Procedure/Memorandum of Understanding procedure where goods: Are classified as non-statistical and Are not dutiable or restricted.	10 00 008	THE USE OF THIS CPC IS RESTRICTED TO EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM APPROVED Memorandum of Understanding OPERATORS ONLY.
All goods eligible for export under the Local Clearance Procedure/Simplified Declaration Procedure /Memorandum of Understanding procedure where the pre shipment advice was exported under Local Clearance Procedure 10 00 079 or Simplified Declaration Procedure 10 00 069 The value is greater than £600 but less than £2000 and Weigh less than 1000kg and Are not dutiable or restricted.	10 00 009	THE USE OF THIS CPC IS RESTRICTED TO EXPRESS INDUSTRY NATIONAL EXPORT SYSTEM APPROVED Memorandum of Understanding OPERATORS ONLY.
All free circulation goods (excluding Excise and CAP goods) eligible for export under Simplified Declaration Procedure, by or on behalf of an approved Simplified Declaration Procedure operator, that are not subject to any other Simplified Declaration Procedure Customs Procedure Code.	10 00 011	
Goods under certain Commodity Codes indicated in the Tariff exported for Military Use abroad.	10 00 012	
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.	10 00 013	
All free circulation goods (excluding Excise and CAP goods) eligible for export under Local Clearance Procedure, by or on behalf of an approved Local Clearance Procedure operator, that are not subject to any other Local Clearance Procedure Customs Procedure Code.	10 00 014	
All exports under the EC's reciprocal Processing preferential trade agreements which are covered by proofs of preferential origin (EUR1/EUR-MED Movement certificates/Invoice Declarations)	10 00 018	
Motor vehicles exported by or on behalf of an approved Local Clearance Procedure 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 Customs Procedure Code	10 000 025	
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.	10 00 027	
Any excise goods entered under Simplified Declaration Procedure and presented for export at the Frontier.	10 00 029	
Any excise goods entered under Local Clearance Procedure.	10 00 030	
Goods which are recorded on a port or airport inventory system which are declared under their own special Customs form (excluding Form C88) or do not need a formal written Customs declaration.	10 00 041	
Goods being re-exported which, on import to the UK, were released for transit under the computerised Transit Request procedures in operation at CCS-UK airports and certain other inventory linked locations.	10 00 042	
Clearance request for Community Status goods from another Member State (Under cover of a SAD Copy 3 or ECS equivalent document) being exported outside the EU via the UK. Use of this facility is essential for movements through inventory-linked locations.	10 00 043	
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.	10 00 044	

Customs Procedure Code for goods originating in another member state, exported from geographical territory of EU, via the United Kingdom, where the individual item value does not exceed 3000 Euros. This Customs Procedure Code is primarily for Fast Parcel Operators exporting OMS originating goods, via the UK, yet is open to all exporters and Third party declarants (not just Memorandum of Understanding).	10 00 045	
The export from the EC of: Civil aircraft or parts of civil aircraft discharged of duty liability under Article 544(c) of EC Regulation 2454/93; Spacecraft and parts of spacecraft discharged of duty liability under Article 544(d) of EC Regulation 2454/93	10 00 051	
All goods eligible for export under the Simplified Declaration Procedure/Memorandum of Understanding procedure where: The value is less than £600 and Weigh less than 1000kg and Are not dutiable or restricted.	10 00 067	
All goods eligible for export under the Simplified Declaration Procedure/Memorandum of Understanding procedure where goods: Are classified as non-statistical (see Notice 275) and Are not dutiable or restricted.	10 00 068	
All goods eligible for export under the Simplified Declaration Procedure/Memorandum of Understanding procedure where: The value is greater than £600 but less than £2000 and Weigh less than 1000kg and Are not dutiable or restricted.	10 00 069	
All goods eligible for export under the Local Clearance Procedure/Memorandum of Understanding procedure where: The value is less than £600 and Weigh less than 1000kg and Are not dutiable or restricted	10 00 077	
All goods eligible for export under the Local Clearance Procedure/Memorandum of Understanding procedure where goods: Are classified as non-statistical (see Notice 275) and Are not dutiable or restricted.	10 00 078	
All goods eligible for export under the Local Clearance Procedure/Memorandum of Understanding procedure where: The value is greater than £600 but less than £2000 and Weigh less than 1000kg and Are not dutiable or restricted.	10 00 079	
Private goods permanently exported from the UK which are of UK / EC origin and those on which all import charges have been paid (excluding CAP goods) which are not subject of any other Customs Procedure Code listed in App E3 and are of a non-commercial nature.	10 00 096	
Goods (other than those of no statistical interest) where: The value is less than £600 and Weigh less than 1,000 Kgs and Are not dutiable or restricted.	10 00 097	
Goods classified as non-statistical, All exports to the Channel Islands	10 00 098	
UK produced whisk(e)y consigned to a non-EU country via another Member State.	10 07 001	
Any excise goods (other than UK produced) removed from an excise warehouse for export to non-EU countries and/or special territories of the Community.	10 07 002	
Exportation of Denatured Alcohol and UK-produced beer, wine, made-wine, cider and perry, ex licenced or registered premises.	10 07 006	
Any excise goods (UK and Community produced) removed from an excise warehouse for export to non-EU countries and/or special territories of the Community.	10 07 014	
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.	10 07 015	
Goods held under end-use relief being exported as a means of discharging end-use liability eligible for export under Simplified Declaration Procedure, by or on behalf of an approved UK New Export System operator authorised to use Simplified Declaration Procedure. Supplementary declaration to be made under Customs Procedure Code 10 40 003	10 40 001	
Goods held under end-use relief being exported as a means of discharging end-use liability eligible for export under Local Clearance Procedure, by or on behalf of an approved UK New Export System operator authorised to use Local Clearance Procedure. Supplementary declaration to be made under Customs Procedure Code 10 40 003	10 40 002	
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.	10 40 003	
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 or Goods being exported which were in special situations at the time of importation	10 40 004	
Special Exportations. Details of requirements will be notified to the exporter concerned.	10 40 005	
Goods held under Inward processing (drawback) being exported eligible for export under Local Clearance Procedure, by or on behalf of an approved UK New Export System operator authorised to use Local Clearance Procedure. Supplementary declaration to be made under Customs Procedure Code 10 41 002	10 41 001	

Supplementary declaration for goods held under Inward Processing Relief (drawback) being exported where Customs Procedure Code 10 41 000 or 10 41 001 has been used to pre enter the goods	10 41 002	
Goods held under Inward processing (drawback) being exported for which a claim for repayment of duty will be made	10 41 003	
Free circulation goods exported from the EC under equivalence (common stocking) within a Inward Processing Relief drawback authorisation	10 41 004	
Community goods held in a free zone being exported eligible for export under Simplified Declaration Procedure, by or on behalf of an approved UK New Export System operator authorised to use Simplified Declaration Procedure. Supplementary declaration to be made under Customs Procedure Code 10 78 003	10 78 001	
Community goods held in a free zone being exported eligible for export under Local Clearance Procedure, by or on behalf of an approved UK New Export System operator authorised to use Local Clearance Procedure. Supplementary declaration to be made under Customs Procedure Code 10 78 003	10 78 002	
Export of Community goods from a free zone supplementary declaration where Customs Procedure Code 10 78 001 or 10 78 002 has been used to pre enter the goods	10 78 003	
Goods being entered to the export procedure using Inward Processing Relief prior export equivalence (EX/IM) using form INF5 under Simplified Declaration Procedure. The goods must be entered by or on behalf of the Inward Processing Relief authorisation holder whose authorisation must include approval to use Simplified Declaration Procedure at export. Alternatively, if a third party is used, they must be approved to use Simplified Declaration Procedure at export and be named on the Inward Processing Relief authorisation under which the goods are exported. Supplementary declaration to be made under Customs Procedure Code 11 51 003	11 51 001	
Goods being entered to the export procedure using Inward Processing Relief prior export equivalence (EX/IM) using form INF5 under Local Clearance Procedure. The goods must be entered by or on behalf of the Inward Processing Relief authorisation holder whose authorisation must include approval to use Local Clearance Procedure at export. Alternatively, if a third party is used, they must be approved to use Simplified Declaration Procedure at export and be named on the Inward Processing Relief authorisation under which the goods are exported. Supplementary declaration to be made under Customs Procedure Code 11 51 003	11 51 002	
Supplementary declaration for goods being entered to the export procedure using Inward Processing Relief prior export equivalence (EX/IM) using form INF5 where Customs Procedure Code 11 51 001 or 11 51 002 has been used to pre enter the goods.	11 51 003	
Goods held under Outward processing Relief being exported eligible for export under Simplified Declaration Procedure, by or on behalf of an approved UK New Export System operator authorised to use Simplified Declaration Procedure. Supplementary declaration to be made using Customs Procedure Code 21 00 003	21 00 001	
Goods held under Outward processing Relief being exported eligible for export under Local Clearance Procedure, by or on behalf of an approved UK New Export System operator authorised to use Local Clearance Procedure. Supplementary declaration to be made using Customs Procedure Code 21 00 003	21 00 002	
Supplementary declaration for Community goods temporarily exported outside the Community, under Outward Processing Relief (OPR) for repair or replacement under the standard exchange system where Customs Procedure Code 21 00 001 or 21 00 002 was used to pre enter the goods.	21 00 003	
Community goods temporarily exported outside the Community for repair under Outward Processing Relief (OPR) simplified procedure for repair, with application for authorisation for OPR being made at the time of lodging the export declaration	21 00 004	
Community good owned by authorised Government Departments or Agencies, that are VAT paid and not been subject to any refund of VAT, being exported for repair, or replacement under the standard exchange system	21 00 005	
Goods imported to the Community for process, under Inward Processing Relief (Drawback) arrangements, being temporarily exported under the Outward Processing Relief (OPR) eligible for export under Simplified Declaration Procedure, by or on behalf of an approved UK New Export System operator authorised to use Simplified Declaration Procedure. Supplementary declaration to be made using Customs Procedure Code 21 41 003	21 41 001	

Goods imported to the Community for process, under Inward Processing Relief (Drawback) arrangements, being temporarily exported under the Outward Processing Relief (OPR) eligible for export under Local Clearance Procedure, by or on behalf of an approved UK New Export System operator authorised to use Local Clearance Procedure. Supplementary declaration to be made using Customs Procedure Code 21 41 003	21 41 002	
Supplementary declaration for Community goods temporarily exported outside the Community, under Outward Processing Relief (OPR) for repair or replacement under the standard exchange system where Customs Procedure Code 21 41 001 or 21 41 002 was used to pre enter the goods.	21 41 003	
Goods imported to the Community for process, under Inward Processing Relief (Suspension) arrangements, being temporarily exported under the Outward Processing Relief (OPR) eligible for export under Simplified Declaration Procedure, by or on behalf of an approved UK New Export System operator authorised to use Simplified Declaration Procedure. Supplementary declaration to be made using Customs Procedure Code 21 51 003	21 51 001	
Goods imported to the Community for process, under Inward Processing Relief (Suspension) arrangements, being temporarily exported under the Outward Processing Relief (OPR) eligible for export under Local Clearance Procedure, by or on behalf of an approved UK New Export System operator authorised to use Local Clearance Procedure. Supplementary declaration to be made using Customs Procedure Code 21 51 003	21 51 002	
Supplementary declaration for Community goods temporarily exported outside the Community, under Outward Processing Relief (OPR) for repair or replacement under the standard exchange system where Customs Procedure Code 21 51 001 or 21 51 002 was used to pre enter the goods.	21 51 003	
Community textile goods temporarily exported outside the Community for processing, where OPT is being claimed.	22 00 001	
Community textile goods temporarily exported outside the Community for processing, where OPR and OPT is being claimed.	22 00 002	
Aircraft Spare parts exported as freight from an aircraft spare parts depot (ASPS) i.e. not fitted to a qualifying aircraft.	31 00 001	
Aircraft Spare parts exported as freight from an aircraft spare parts depot (ASPD) i.e. not fitted to a qualifying aircraft eligible for export under Simplified Declaration Procedure, by or on behalf of an approved UK New Export System operator authorised to use Simplified Declaration Procedure. Supplementary declaration to be made using Customs Procedure Code 31 00 004	31 00 002	
Aircraft Spare parts exported as freight from an aircraft spare parts depot (ASPD) i.e. not fitted to a qualifying aircraft. eligible for export under Local Clearance Procedure, by or on behalf of an approved UK New Export System operator authorised to use Local Clearance Procedure Supplementary declaration to be made using Customs Procedure Code 31 00 004	31 00 003	
Aircraft Spare parts exported as freight from an aircraft spare parts depot (ASPD) i.e. not fitted to a qualifying aircraft. Supplementary declaration where 31 00 002 or 31 00 003 have been used to pre enter the goods.	31 00 004	
Re-export by air or sea of goods imported to Memorandum of Understanding approved Temporary Storage premises, where value does not exceed £2,000, at individual consignment level. Prior approval required. This Customs Procedure Code does not cover Controlled / restricted goods.	31 00 017	
Tobacco products (in free circulation), Community produced, re-exported from a Registered Tobacco Store to non-EU countries and/or special territories of the Community.	31 07 002	
Goods held under Inward processing (suspension) being exported eligible for export under Simplified Declaration Procedure, by or on behalf of an approved UK New Export System operator authorised to use Simplified Declaration Procedure. Supplementary declaration to be made under Customs Procedure Code 31 51 003	31 51 001	
Goods held under Inward processing (suspension) being exported eligible for export under Local Clearance Procedure, by or on behalf of an approved UK New Export System operator authorised to use Local Clearance Procedure. Supplementary declaration to be made under Customs Procedure Code 31 51 003	31 51 002	
Supplementary declaration for goods held under Inward Processing Relief (suspension) being exported where Customs Procedure Code 31 51 001 or 31 51 002 has been used to pre enter the goods	31 51 003	
Re export of compensating products obtained from milk and milk products entered to Inward Processing Relief Suspension being exported from the EC eligible for export under Simplified Declaration Procedure, by or on behalf of an approved UK New Export System operator authorised to use Simplified Declaration Procedure. Supplementary declaration to be made under Customs Procedure Code 31 51 A51	31 51 008	

Re export of compensating products obtained from milk and milk products entered to Inward Processing Relief Suspension being exported from the EC eligible for export under Local Clearance Procedure, by or on behalf of an approved UK New Export System operator authorised to use Local Clearance Procedure. Supplementary declaration to be made under Customs Procedure Code 31 51 A51	31 51 009	
Goods entered to Temporary Importation relief under a Full, Single Community or Integrated TI authorisation with approval to use simplified export procedures being re-exported outside the EC under the Simplified Declaration Procedure (Simplified Declaration Procedure). Supplementary declaration to be made under Customs Procedure Code 31 53 003	31 53 001	
Goods entered to Temporary Importation relief under a Full, Single Community or Integrated TI authorisation with approval to use Local Clearance Procedures being re-exported outside the EC .Supplementary declaration to be made under Customs Procedure Code 31 53 003	31 53 002	
Supplementary declaration for goods previously entered to TI relief that were declared for re-export outside the EC under Customs Procedure Code 31 53 001 or 31 53 002	31 53 003	
Goods re exported from a customs warehouse eligible for export under Simplified Declaration Procedure, by or on behalf of an approved UK New Export System operator authorised to use Simplified Declaration Procedure. Supplementary declaration to be made under Customs Procedure Code 31 71 003	31 71 001	
Goods re exported from a customs warehouse eligible for export under Local Clearance Procedure, by or on behalf of an approved UK New Export System operator authorised to use Local Clearance Procedure. Supplementary declaration to be made under Customs Procedure Code 31 71 003	31 71 002	
Supplementary declaration for goods being exported from a customs warehouse where Customs Procedure Code 31 71 001 or 31 71 002 has been used to pre enter the goods.	31 71 003	
Re- Export of Non -Community goods from a free zone eligible for export under Simplified Declaration Procedure, by or on behalf of an approved UK New Export System operator authorised to use Simplified Declaration Procedure. Supplementary declaration to be made under Customs Procedure Code 31 78 003	31 78 001	
Re- Export of Non -Community goods from a free zone eligible for export under Local Clearance Procedure, by or on behalf of an approved UK New Export System operator authorised to use Local Clearance Procedure. Supplementary declaration to be made under Customs Procedure Code 31 78 003	31 78 002	
Export of Non-Community goods from a free zone supplementary declaration where Customs Procedure Code 31 78 001 or 31 78 002 has been used to pre enter the goods	31 78 003	
Export of unaltered or processed products entered to processing under customs control eligible for export under Simplified Declaration Procedure, by or on behalf of an approved UK New Export System operator authorised to use Simplified Declaration Procedure. Supplementary declaration to be made under Customs Procedure Code 31 91 003	31 91 001	
Export of unaltered or processed products entered to processing under customs control eligible for export under Local Clearance Procedure, by or on behalf of an approved UK New Export System operator authorised to use Local Clearance Procedure. Supplementary declaration to be made under Customs Procedure Code 31 91 003	31 91 002	
Supplementary declaration for Export of unaltered or processed products entered to processing under customs control where Customs Procedure Code 31 91 001 or 31 91 002 has been used to pre enter the goods	31 91 003	