

Annex 71-05

Ex ANNEX 71 (DA VII-1-16a and 20)

Standardised exchange of information (INF)

Section A

Standardised exchange of information (INF) between customs authorities is not yet required but the supervising customs office shall make available the relevant INF data elements in the electronic system relating to INF

The supervising customs office shall make available the following data elements in accordance with *Article DA-VII-1-20(1)*. Where a customs declaration refers to an INF, the competent customs authorities shall provide additional data elements in accordance with *Article DA-VII-1-20(3)*.

The holder of an authorisation for inward processing IM/EX which involves one Member State may request the supervising customs office to make the relevant INF data elements available via the electronic system relating to INF in order to prepare the standardised exchange of information between customs authorities, if the responsible customs authority has requested such INF.

Common data elements	Comments
Authorisation number (M)	
Person making the request (M)	EORI number used for identification purposes
INF number (M)	Unique number given by the supervising customs office [e.g. UFH/123456/GB + <i>authorisation no</i>]
Supervising customs office (M)	COL code would be used for identification purposes
Customs office using the INF data	COL code would be used for identification

elements (O)	purposes. This data element will be provided if the INF data elements are actually used.
Description of the goods which are covered by the INF (M)	
CN Code, net quantity, value (M)	These data elements are related to the total net quantity of goods for which the INF is requested.
Description of the processed products which are covered by the INF (M)	
CN Code, net quantity, value (M)	These data elements are related to the total net quantity of processed products for which the INF is requested.
Particulars of the customs declaration(s) placing goods under the special procedure (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of placement .
MRN (O)	This data element may be provided if the INF data elements are actually used.
Remarks (O)	Any additional information may be entered

Specific data elements IP	Comments
If a customs debt is incurred, the amount of import duty shall be calculated in accordance with Article 86(3) of the Code (O)	-
Equivalent goods (O)	-
Prior exportation (O)	-

<i>Business case IP IM/EX</i>	
Customs declaration of placement under inward processing was accepted (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of placement .
Particulars necessary for application of commercial policy measures (O)	-
Last date for discharge (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of placement .
CN Code, net quantity, value (M)	Indicate the quantity of goods which were placed under IP. This data element shall be provided by the customs office of placement .
The declaration of discharge was accepted (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of discharge .
CN Code, net quantity, value (M)	In case of discharge, indicate the quantity of processed products which is available. This data element shall be provided by the customs office of discharge .
Date of exit and exit result (O)	These data elements shall be provided by the customs office of exit.
<i>Business case IP EX/IM</i>	
Export declaration was accepted (O)	Where a export declaration refers to the INF, this data element shall be provided by the customs office of export .
Particulars necessary for application of commercial policy measures (O)	
Last date of placement of non-Union goods, which are replaced by equivalent goods, under inward processing (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export .

CN Code, net quantity, value (M)	Indicate the quantity of goods which can be placed under IP. This data element shall be provided by the customs office of export .
Date of exit and exit result	These data elements shall be provided by the customs office of exit .
Date of placement of non-Union goods, which are replaced by equivalent goods, under inward processing (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of placement .
CN Code, net quantity, value (M)	In case of placement of non-Community goods under inward processing, indicate the quantity available. This data element shall be provided by the customs office of placement .

Specific data elements OP	Comments
<i>Business case OP EX/IM</i>	
Country of processing (O)	-
Member State of re-importation (O)	-
Equivalent goods (O)	-
Temporary export declaration number (M)	Where a temporary export declaration refers to the INF, this data element shall be provided by the customs office of export/placement .
Identification of goods (M)	(M) unless equivalent goods may be used. Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export/placement .
CN Code, net quantity (M)	In case of placement of Community goods under outward processing, indicate the quantity available. This data element shall be provided

	by the customs office of export .
Last date of re-importation of processed products (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export/placement .
Exit result (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of exit .
Date of re-importation of processed products (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office for release for free circulation .
Particulars of the customs declaration(s) for release for free circulation (O)	Where a customs declaration for release for free circulation refers to the INF, this data element shall be provided by the customs office for release for free circulation .
CN Code, net quantity, value (M)	In case of re-importation of processed products, indicate the quantity of processed products which can be re-imported under outward processing. This data element shall be provided by the customs office for release for free circulation .
<i>Business case OP IM/EX</i>	
Prior importation of processed products (O)	This data element shall be provided by the customs office for release for free circulation . (guarantee must be provided)
Last date of placement of Union goods, which are replaced by equivalent goods, under outward processing (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office for release for free circulation .
Date of placement of Union goods, which are replaced by equivalent goods, under outward processing (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export/placement .
CN Code, net quantity, value (M)	In case of placement of Union goods, which are replaced by equivalent goods, under

	outward processing, indicate the quantity of Union goods which must be placed under outward processing. Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export/placement .
Exit result (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of exit .

Section B

Standardised exchange of information (INF) between customs authorities is required but the INF data elements are not yet available in the electronic system relating to INF

1. The responsible customs authority as referred to in Article 101(1) of the Code has requested an INF between customs authorities in accordance with Article DA-VII-1-20(2) because a customs debt is incurred in accordance with Articles 77(1)(a) or 79(1) of the Code for processed products which were obtained under inward processing IM/EX. The calculation of the amount of import duty shall be made in accordance with Article 86(3) of the Code but the responsible customs authority does not have information on the goods which were placed under inward processing IM/EX.
2. The responsible customs authority as referred to in Article 101(1) of the Code has requested an INF between customs authorities in accordance with Article DA-VII-1-20(2) because a customs debt is incurred in accordance with Articles 77(1)(a) or 79(1) of the Code for processed products which were obtained under inward processing IM/EX and Commercial Policy Measures are applicable.
3. In situations covered by points 1 or 2 above the responsible customs authority shall provide the following data elements:

Common data elements	Comments
Type of request (M)	Procedure needs to be identified (IP or IP CPM). The data element 'Type of request' is needed only in cases where the customs declaration does not refer to an INF.
The responsible customs authority as referred to in Article 101(1) of	COL code would be used for identification

the Code (M)	purposes
Authorisation number (M)	-
CPM (O)	
Supervising customs office receiving the request (M)	COL code would be used for identification purposes
Description of the goods or processed products for which the INF is requested (M)	-
CN Code, net quantity, value (M)	
MRN (O)	
Remarks (O)	Any additional information may be entered

The supervising customs office receiving the request shall make available the following data elements:

Specific data elements IP IM/EX	Comments
The amount of import duty to be entered in the accounts and notified to the debtor in accordance with Article 86(3) of the Code (O)	-
Particulars necessary for application of commercial policy measures (O)	-
INF number (M)	Unique number given by the supervising customs office [e.g. IP/123456/GB + <i>authorisation no (EORI no is part of the authorisation no)</i>]

MRN (O)	-