

SUBJECT: Records of approval for customs procedures with economic effects with ISCS and manner of filling of JCI

Act issued by the Customs Administration, numbered 148-03-030-01-144/2012 from May 21, 2012, informed all customs houses on the manner of implementation of the customs procedure of inward processing and the act number 148-03-030-02-21/2012 from June 8, 2012 on the manner of implementation of the procedure of temporary import with partial exemption from the payment of import customs duties.

Both acts will be implemented starting June 18, 2012 which means that starting with this date, processing and recording of requests and approvals through the ISCS will be carried out in a different manner and there are certain changes in the manner of filling out section 44 of JCI.

1) Requests/approvals – new concept

New form for approvals (for new businesses) is prescribed for the following procedures:

- inward processing (E01),
- temporary import of goods (E07),
- temporary export of goods (E10).

New approvals for E01, E07 and E10 will be entered in ISCS under new options. Numbers of new approvals are part of the existing records of approvals which means that their assignment will be carried out in continuity, i.e. numbers of approvals will continue after the number which was assigned the last.

Only basic information from the form is entered into ISCS. Information on goods, end products and norms and not entered into ISCS.

Starting June 8, 2012, a new manner of filling JCI will be implemented in situations where JCI itself is a request or approval for implementation of the procedure, for all types of procedures (E02, E04, E06, E09, E11), both for initiation and completion of on-going procedures.

New approval is granted for a fixed period of time with a defined deadline for completion of a procedure in accordance with JCI (in months and in days). In determined situations, the deadline from JCI can be extended in the declarations with which the procedure was initiated, on basis of a decision in the administrative procedure.

Essence of the new concept is to monitor deadlines and realization for every JCI which has a procedure with economic effects declared in section 37/1 (the beginning of a procedure in accordance with JCI).

For inward processing activities (storage system), forms for completion of a procedure are submitted in the prescribed deadline on the bases of which the realization at the level of declaration will be monitored.

Requests and approvals for procedures of processing under customs' supervision (E03) and outward processing (E05) will continue to be submitted or granted on forms and monitored in the manner used thus far, also these will be subject to the existing manner of filling out JCI.

Instruction for processing new forms of requests and approvals in the ISCS will be posted by the Department for Information Technologies on the web portal of the

Customs Administration.

Existing approval for procedures which have not been completed

If a procedure, for which new forms have been prescribed, based on approvals granted earlier is not completed by June 8, 2012, the following can be done:

- an overview of the current state, followed by the submission of the request in accordance with the new procedure, on a new form for new approvals (transfer of current state), or
- continuation of the procedure with the existing approval until the completion of the procedure for which the approval was granted, which presumes the possibility of amending the old approval, with the old type of request.

Filling out JCI in which the old approval was declared (initially enacted before June 18, 2012) is done in accordance with rules which were applicable for that type of approval.

2) FILLING OUT JCI FOR THE BEGINNING OF A PROCEDURE WITH ECONOMIC EFFECT - NEW FORM

New form will be applied to the following types of approvals and procedures:

- E01 – inward processing – system of storage (procedures 51, 55, 57),
- E01 – inward processing – system of refund (procedures 41,46 and 47),
- E07 – temporary import (procedure 53)
- E10 – temporary export (procedure 23)

Procedure is initiated with each JCI in which, in section 37/1, a procedure with economic effects is declared, along with the relevant approval in section 44 of JCI.

The approval is filled out only in the initial designation and is applied to all designations.

Section 44 is filled out in the following manner (first designation).

- code of submitted document: E01/E07/E10 (type of approval),
- mark „S“– denotes that it applies to all designations,
- code of the organizational unit which granted the approval,
- type of document: "PO" (approval for procedure from Section 37/1 – instead of RM/DP),
- number of approval,
- year of approval,
- date for completion of procedure according to JCI – within the period prescribed in the approval which is applied to the referential date – date of submission (in simplified declarations date from section 7 of JCI).

Example:

Filled only in the first designation.

Exx	S	Identification of submitted document	Date (deadline for completion of procedure in accordance with the JCI)
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E01	S	65013	PO 333/ 2012	15/06/2013
E07	S	65013	PO 777 2012	30/08/2012
E10	S	65013	PO 888 2012	20/11/2012

Deadline for completion of procedure in accordance with the declaration can, in prescribed cases, be extended in relation to the deadline defined by the approval, and if JCI has already been complete, by amending JCI on the basis of a decision.

3) FILLING OUT JCI FOR COMPLETION OF THE PROCEDURE WITH ECONOMIC EFFECT – NEW FORM

Completion of the procedure is indicated by the appropriate procedure with an economic effect in section 37/2 (previous procedure) and the appropriate approval in section 44.

Approval is filled out in section 44 with the appropriate designations, in the following manner:

3.1. Inward processing – system of storage

Section 37/2 filled with the appropriate procedure (51, 55, 57).

Filling of section 44 with the designation:

- code of the submitted document: E01 (type of approval),
- code of the organizational unit which granted the approval
- type of document: "PR" (approval for PR-vious procedure from section 37/2 – *instead of RM/DP*),
- number of approval,
- year of approval

Example:

Filled with the appropriate designation.

Exx Identification of the submitted document

E01 65013 PR 333/2012

Inward processing procedure – system of storage is concluded with the submission of the Form for Conclusion of the procedure in an appropriate manner and in the prescribed deadline.

In the following period, the Department for information technologies will enable input of data from the Form for Completion of the Procedure (section 4), so that access to that data will enable monitoring of realization for every JCI with which the procedure was initiated (imported and actually used).

3.2. Inward processing – refund system

Section 37/2 filled with the appropriate procedure (41, 46, 47).

Filling of section 44 JCI in the appropriate designation:

Information on the approval

- code of the submitted document: E01 (type of approval),
- code of the organizational unit which granted the approval
- type of document: "PR" (approval for PR-vious procedure from section 37/1– instead of RM/DP),
- number of approval,
- year of approval

Information on the declaratino with which the procedure from P37/2 was initiated

- code of the submitted document 088 (copy for JCI for procedures with economic effects),
- CI code,
- type of document **C5** (JCI with which the procedure from section 37/2 was initiated),
- JCI number
- JCI year
- ordinal number for designation of goods

Example:

Filled with the appropriate designation.

Exx Identification of the submitted document designation

E01	S	65013	PO 333/ 2012	15/06/201
E07	S	65013	PO 777 2012	30/08/201
E10	S	65013	PO 888 2012	20/11/201

Input of document "083" will make a connection with goods from JCI designation specified with this document, which will enable recognition of the conclusion procedure in accordance with the JCI which resulted in export of goods during control.

3.3. Temporary import /temporary export of goods

Section 37/2 filled with the appropriate procedure (**53, 23**).

Filling section 44 with the appropriate designation:

Information on approval:

- code of submitted document **E07/E10** (type of approval),
- code of organizational unit (which granted the approval),
- type of document: "PR" (approval for PR-vious procedure from section 37/1 – *instead of RM/DP*),
- number of approval,

- year of approval.

Information on the declaration with which P37/2 procedure was initiated (declaration of indebtedness):

- code of submitted document: 083 (copy of JCI for procedures with economic effects),
- code of CI
- type of document: C5 (JCI with which the procedure from section 37/2 was initiated),
- number of JCI
- year of JCI
- ordinal number for designation of goods.

Example:

Filled with the appropriate designation.

Exx Identification of submitted document designation

E07	65013	PR	7777/2012	
083	65013	C5	666/2012	2
E10	65013	PR	8888/2012	
083	65013	C2	2044/2012	

Input of document "083" will make a connection with goods from JCI designation specified with this document, which will enable recognition of the completion of procedure in accordance with JCI which resulted in export of goods during control.

4) JCI AS A REQUEST i.e. APPROVAL

Possible types of approval and procedures when JCI is a request, i.e. an approval for the procedure with economic effects:

- E02 – Inward processing – system of storage (procedures: 51, 55 and 57)
- E02 - Inward processing – system of refund (procedures: 41, 46 and 47)
- E04 – Processing under customs control (procedure 91)
- E06 – Outward processing (procedure 21)
- E09 – Temporary import (procedure 53)
- E11 - Temporary export (procedure 23)

4.1. Filling out JCI for initiation of a procedure for economic effects

Procedure is initiated with each JCI in which the procedure with economic effects is designated in section 37/1 with the appropriate approval in section 44.

Approval is filled only in the initial designation and relates to all designations.

Section 44 of the JCI is filled in the following manner (first designation):

- code of the submitted document: **E02/E04/E06/E09/E11** (type of approval),
- type of document: "PO" (approval for PO-procedure from section 37/1),
- date for completion of procedure in accordance with JCI.

Example:

Filled only for the first designation.

Exx	S	Identification of submitted document	Date (deadline for completion of procedure in accordance with the JCI)
E02	S	PO	15/06/201
E04	S	PO	30/08/2012
E06	S	PO	20/11/2012
E09	S	PO	15/06/201
E11	S	PO	30/08/2012

Identification of JCI in which the approval for INITIATION of procedure is cited is considered an identification of these approvals.

4.2. Filing out JCI for completion of the procedure with economic effects

The procedure is completed with each JCI in which the procedure with economic effects is declared in section 37/2 with the appropriate approval in 44 JCI.

Approval is filled in the appropriate JCI designation

Identification of this type of approval is also made with the identification of JCI which is accepted as approval for the procedure with economic effects.

Section 44 is filled in the following manner:

- code of the submitted document: **Exx** (type of approval – *for procedures with economic effects*),
- type of CI with which the procedure defined in section 37/2 was initiated
- type of document: **C5/C3/C9** (with which the procedure from section 37/2 was initiated),
- JCI number (with which the procedure from section 37/2 was initiated),
- year of JCI (with which the procedure from section 37/2 was initiated),
- ordinal number for the designation of goods (JCI with which the procedure from section 37/3 was initiated).

Example:

Exx	Identification of submitted document
E02	65013 C5 1111/2012

E04	65013	C9	2222/2012	1
E06	65013	C2	3333/2012	2
E09	65013	C5	4444/2012	1
EI I	65013	C2	5555/2012	2

Input of JCI identification will make a connection with goods from JCI designation specified with these approvals which will enable the conclusion of the procedure in accordance with the JCI to be recognised during control.

Please note: Information in E02 are only informative because, for this type of approval, the procedure is concluded with the Form for Completion of the Procedure.

5) INWARD PROCESSING IN FREE ZONES - specificities

The procedure of inward processing – system of storing of goods in free zone can be carried out in an ordinary way (beginning of procedure with C5), or through a simplified procedure. The simplified procedure envisages that complete monitoring of the project is based on the evidence of the user. The simplified procedure does not require declaration for the beginning of the procedure (C5).

Filling **JCI** for completion of the procedure is done in a way defined with this instruction (as well as for other inward processing activities – system of storing).

C7 declarations, based on which the goods were stored in the free zone and, after that, based on the records of the user, put in the process of inward processing (without C5), will be discharged using a new type of "manual" discharge. The data on gross mass will be provided from the records of the user.

6) OTHER

For calculation of duties for temporarily imported goods, for approvals adopted in new form, C4 declaration is submitted for calculation (national procedure 06).

The following data are entered in section 44, as before:

- E07 document submitted (with approval identification),
- E14 document submitted (with C5 identification).

(The Customs Administration Act Nr. 148-03-030-01-114/4/2012, dated June 12, 2012)