



# HM Revenue & Customs

## Application forms for Special Procedures under the Union Customs Code (UCC).

<b>Customs Information Paper 04 (2016)</b>	
<b>Who should read:</b>	Anyone wishing to apply for a customs special procedure under the UCC
<b>What is it about:</b>	Special procedures forms now live.
<b>When effective:</b>	Immediately
<b>Extant until/ Expires</b>	N/A

### 1. Background.

This Customs Information Paper (CIP) updates the information previously covered in CIP 44 (2015), regarding new authorisations for special procedures, following the introduction of the UCC.

### 2. Details of application forms and when to apply.

If you wish to apply for an authorisation for a special procedure under the UCC rules as stated in CIP 44 (2015), you will need to apply on one of the following forms:

SP1-End Use relief  
SP2-Customs Warehousing  
SP3-Inward processing  
SP4-Outward Processing relief  
SP5-Temporary Admission

These forms are now available online at [www.gov.uk](http://www.gov.uk)

You may apply at any time, but your authorisation will only be valid from 1 May 2016.

Please remember that for an authorisation to be valid on 1 May 2016 you need to apply at the latest by 1 March 2016 for a Customs warehouse authorisation and 1 April 2016 for all other authorisations.

Due to the expected volume of applications and the resources available it is recommended you apply as soon as possible.

### **3. Contacts.**

If you have any queries please use the form within this link:

<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-international-trade-and-excise-enquiries>

You can also write to:

HM Revenue and Customs  
CITEX Written Enquiries Team  
S0000  
Newcastle  
NE98 1ZZ

Alternatively, if you are a large business trader contact your International trade specialist.

Issued on 19 January 2016 by Customs Directorate, HMRC.

Your Charter explains what you can expect from us and what we expect from you.  
For more information go to: [Your Charter](#)