

A10: Destruction of Goods under Inward Processing**Description of Procedure:**

Residual scrap products being discharged from Inward Processing (IP) suspension (Article 256, EU Reg No. 952/2013 (UCC)) following the destruction of the IP goods.

Goods Covered:

Goods:

- That were entered into Inward Processing (IP)
- Where the IP goods have now been destroyed
- Where the residual scrap products are being discharged to Free Circulation

Additional Procedure Code Conditions for Use:

The following conditions must be met in order to use this Additional Procedure Code (APC):

- Only residual scrap products following destruction of the Inward Processing (IP) goods may be declared
- The residual scrap products must be discharged to Free Circulation
- Goods must be destroyed under customs supervision
- The Inward Processing (IP) Supervising Customs Office must be contacted regarding the destruction of the goods prior to any declaration being made using this APC.

Additional Procedure Code Restrictions on Usage:

This Additional Procedure Code (APC) cannot be used:

- Where APC F47 is being declared in DE 1/11
- To discharge the goods in the same state and condition that they were originally entered to Inward Processing (IP).

This APC may not be used with Simplified Declaration Procedure (SDP) Regular Use or Simplified Declaration Procedure (SDP) on an Occasional Basis.

Entry in Declarant's Records (EIDR) may only be used where the holder of the EIDR and IP authorisations are the same legal entity.

Notices:

<https://www.gov.uk/government/collections/pay-less-or-no-duty-on-goods-you-store-repair-process-or-temporarily-use>

Specific Fields in the Declaration/ Instructions on Completion:**Additional Information (DE 2/2):**

The following Additional Information (AI) statements must be provided in all instances:

Coverage	AI Statement Code	Details to be Declared
Details of the address where the destruction of the Inward Processing (IP) goods took place	DESAD	Enter: the address of the premises where the goods were destroyed. <i>Note: this must be the full postal address of the premises</i>
Provide details of why the goods had to be destroyed	DESRE	Enter: details of the reason for the destruction, for example: 'water damaged'

Security Required:

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VAT:

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Excise:

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Post Clearance Action:

A Bill of Discharge (Form BOD1) must be submitted to the Inward Processing (IP) Supervising Customs Office by the due date.

Notes:

Additional Procedure Code A10 can only be used with Procedure Code (DE 1/10): 0151, 0751, 4051, 4251, 7151

Additional Documents Needed:

Evidence must be held to support the claim to destruction.