

F46: Use of the Original Tariff Classification of the Goods in Situations Provided for in Article 86(2) of the Code**Description of Procedure:**

Processed products placed under or removed from Inward Processing, where the import duty calculation will be calculated using the tariff classification of the original products in accordance with Article 86(2) of EU Reg. No. 952/2013 (UCC).

Goods Covered:

Goods placed under or removed from inward processing where the customs debt is incurred on the basis of Article 86(2) customs debt rules (original tariff classification) as laid down in EU Reg. No. 952/2013.

Additional Procedure Code Conditions for Use:

Additional Procedure Code (APC) F46 may only be declared where expressly stated in the Inward Processing (IP) authorisation.

Additional Procedure Code Restrictions on Usage:

This Additional Procedure Code (APC) cannot be used:

- Unless F46 was also quoted in DE 1/11 on the declaration that originally entered the goods to Inward Processing (IP)
- Where APC F47 is being declared in DE 1/11.

This Additional Procedure Code (APC) may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

Simplified Declaration Procedure (SDP) Regular Use or Entry in Declarant's Records (EIDR) may only be used where the holder of the SDP/EIDR and IP authorisations are the same legal entity.

Notices:

[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) statement must be provided in all instances:

Coverage	AI Statement Code	Details to be Declared
This AI Code is used to declare that Article 86(2) of the Code is being applied to the goods.	GEN86	Enter: 'Article 86(2)'

The following Additional Information (AI) statement may be provided:

Coverage	AI Statement Code	Details to be Declared
On release to free circulation only: Duty calculation override Note: this code is only to be used where the amount of duty payable is being manually calculated, as required by the customs procedure.	OVR01	Enter 'Duty Override claimed' followed by a plain text description of the reason for the override. For example: Duty override claimed Inward Processing

Documents produced, certificates and authorisations, additional references (DE 2/3):

On release to free circulation only:

Inward Processing declarations where Article 86(2) UCC customs debt rules are being used:

Enter:

Document code	Document identifier:	Document status
9WKS	Reference number of the commercial records detailing the duty calculation	The document status code as 'AC'

Security Required:

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VAT:

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Excise:

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Post Clearance Action:

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Notes:

Additional Procedure Code F46 can only be used with Requested and Previous Procedure codes (DE 1/10): 01 51, 01 54, 07 51, 07 54, 40 51, 40 54, 42 51, 42 54, 44 51, 44 54, 51 00, 51 11, 51 21, 51 51, 51 53, 51 54, 51 71, 51 78, 53 51, 53 54, 61 11, 71 51, 71 54.

Additional Documents Needed:

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