

Single authorisation

"Single authorisation" means an authorisation involving different customs administrations (i.e. customs authorities in different member states) covering entry for and/or discharge of the arrangements, storage successive processing operations or uses. In practice, it is often referred to as a Single European Authorisation (SEA).

Single authorisations may be granted for a customs procedure with economic impact (customs warehousing, inward processing, processing under customs control, temporary importation, outward processing) or end-use relief (**Articles 496-501 and 291-292 of the Code's implementing provisions, CCIP**).

For example, when a company intends to carry out processing operations under the inward processing procedure in Spain, France and Italy, these operations may be covered by a single authorisation.

Application form for a single authorisation

Application for a single authorisation, with an exception of temporary importation, must be made in writing using the national (Member State's) form based on the model set out in Annex 67 of the Code's implementing provisions.

The application for authorisation to use temporary importation may be made normally by means of a customs declaration, including use of an ATA or CPD carnet.

Place of application

In case of temporary importation, the application has to be submitted to the customs authorities designated for the place of first use. ATA/CPD carnets shall be presented at the office of entry into the customs territory of the Community.

In other cases, it must be submitted to the customs authorities designated for the place

- where the applicant's main accounts are held facilitating the audit of the arrangements and
- where at least part of the storage, processing or temporary export operations to be covered by the authorisation are conducted.

Where the competent customs authorities cannot be determined based on the above, the application has to be submitted to the customs authorities designated for the place where the applicant's main accounts are held facilitating audit-based controls of the arrangements.

The main accounts could be those accounts which are to be considered the main accounts for customs purposes allowing the customs authorities to supervise and monitor the arrangements.

- I. **Homepage:**
http://www.agenziadogane.gov.it/italiano/dcagp/ledogane/autorizzazioni_inglese.pdf
- II. **Contact point for the procedure of consultation/notification**
(See point III)
- III. **Competent authority where to lodge the application for a single authorization**

Name – Address – Telephone – Fax – E-mail (of the offices competent for the issuing of single authorizations)

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Area Gestione Tributi e Rapporti con gli Utenti
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Single authorizations for end use

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