



## End Use Relief-Bill of Discharge form BOD2

<b>Customs Information Paper 50 (2016)</b>	
<b>Who should read:</b>	Any operator who holds a full end use authorisation
<b>What is it about:</b>	Transitional arrangements
<b>When effective:</b>	1 August 2016
<b>Extant until/ Expires</b>	30 April 2019

### 1. Background

The Union Customs Code entered into force on 1 May 2016

.A requirement under the legislation is that a Bill of Discharge is required to be submitted to the supervising office for all disposals from end use relief from that date.

### 2. Transitional arrangements

HMRC are aware that some authorised traders are having to make significant changes to existing procedures and systems to meet this new requirement. Although there is no specific transition arrangement for the end-use bill of discharge, the intention of the UCC is to allow transition for any changes that require significant change to systems or procedures.

In response to the feedback received from business HMRC have therefore decided to permit a transition period for the submission of end-use bills of discharge until the end use authorisation is either reapproved or until 30 April 2019 (whichever is the earlier) in which to submit these forms.

If you wish to take advantage of this transition period you should notify your supervising office accordingly.

Please note this does not affect those traders claiming end use by declaration (simplified) who should continue to submit individual BOD 4 forms to NIRU.

### 3. Contacts.

Further information can be found on [GOV.UK](http://GOV.UK) by entering Special Procedures into the search box.

Re-issued on 10 August 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](#)