



**AGENZIA DELLE DOGANE
E DEI MONOPOLI**

Roma, 24 settembre 2013

Protocollo: 108629

Rif.:

Allegati: 1

Risoluzione n. 1/D

Alle Direzioni Regionali/Interregionali
Provinciali
dell'Agenzia delle Dogane
LORO SEDI

Agli Uffici delle dogane
LORO SEDI

e, per conoscenza:
Al Ministero dello Sviluppo
Economico
Direzione generale per la politica
industriale e la competitività

Direzione generale politica
commerciale internazionale
ROMA

OGGETTO: Regime della trasformazione sotto controllo doganale –
Trasformazione di lingotti di silicio – Esame delle condizioni
economiche da parte del Comitato Codice Doganale – sez.
procedure speciali ai sensi dell'art.552 par.2 del Reg.to CEE
2454/93 – Parere favorevole.

Si fa presente che nel corso della 31^a riunione del Comitato Codice Doganale
sezione procedure speciali, che si è tenuta a Bruxelles il 1° luglio 2013, è stata
presentata dalla delegazione polacca per essere sottoposta ad esame delle
condizioni economiche, ai sensi dell'art.552 par.2 del Reg.to CEE 2454/93,
un'istanza di trasformazione sotto controllo doganale (documento di lavoro
allegato) di lingotti di silicio monocristallini drogati (CNC 2804 6900) da
trasformare in wafer di silicio da utilizzare in elettronica (CNC 3818 0010).

Al riguardo, in applicazione dell'art.504, par. 4 del Reg.to CEE 2454/93, si
comunica l'avviso favorevole espresso dal Comitato circa l'accogliabilità
dell'istanza sopra citata, in quanto per la fattispecie in oggetto sono state ritenute
soddisfatte le condizioni economiche.

Si evidenzia che, ai sensi della richiamata normativa comunitaria, le conclusioni
del Comitato vengono prese in considerazione non soltanto dall'Autorità (polacca)
interessata, ma anche da qualsiasi altra Autorità doganale che si occupa di
autorizzazioni e richieste simili. Pertanto, ove eventuali analoghe istanze –
concernenti merci di importazione, attività di trasformazione e prodotti trasformati

della stessa tipologia - siano presentate all'Autorità doganale italiana, le condizioni economiche dovranno intendersi del pari soddisfatte.

In particolare il parere del Comitato è stato espresso per l'operazione e alle condizioni di seguito indicate:

- trasformazione di lingotti di silicio drogati monocristallini contenenti meno del 99,99 % di silicio (CNC 2804 6900) provenienti dalla Cina (sottoposti a dazio antidumping) in wafer in silicio drogato da utilizzare in elettronica (CNC 3818 0010);
- l'autorizzazione di trasformazione sotto controllo doganale dovrà essere rilasciata con termine di validità 22 febbraio 2015;
- il quantitativo massimo da autorizzare è Kg. 21600 di lingotti di silicio.

Il Comitato ha espresso parere favorevole al rilascio dell'autorizzazione, secondo le modalità sopra indicate, al fine di dare la possibilità alle aziende del settore di usufruire di tale regime, nel frattempo la società richiedente dovrà verificare la possibilità di individuare fornitori della stessa materia prima nell'Unione o nei paesi terzi dove non vengono applicati dazi antidumping. Al termine di validità dell'autorizzazione il rinnovo della stessa sarà sottoposto ad un nuovo esame delle condizioni economiche.

Pertanto, in deroga a quanto previsto dalla seconda parte del punto C2) della Circolare n.30/D del 28 giugno 2001, le dogane territorialmente competenti in relazione al luogo in cui saranno effettuate le operazioni di trasformazione, o la prima di tali operazioni (in caso di trasformazioni successive), saranno competenti al rilascio della relativa autorizzazione, secondo la procedura normale (per iscritto) con utilizzo del relativo modello (allegato 67), in maniera conforme alle indicazioni del Comitato (limiti quantitativi e temporali).

Inoltre per adempiere agli obblighi di cooperazione amministrativa (art.522 DAC), delle autorizzazioni rilasciate sarà data sollecita comunicazione alla scrivente, utilizzando per l'invio dei dati ivi previsti l'apposito formulario riprodotto in appendice all'allegato 70 del citato regolamento.

Si pregano gli Uffici e le Amministrazioni in indirizzo di provvedere alla necessaria informazione degli operatori economici del settore.

Il Direttore Centrale ad interim
f.to Ing. Walter De Santis

“Firma autografa sostituita a mezzo stampa ai sensi dell'art. 3, comma 2 del D. Lgs. 39/93”



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Customs Policy, Legislation, Tariff
Customs Legislation

Brussels, 10 June 2013
TAXUD-A2/SPE/AF D(2013) 2207919

TAXUD/A2/SPE/2013/060-EN-REV 1
Non-confidential

Working paper

CUSTOMS CODE COMMITTEE

Section for Special Procedures

Processing under Customs Control (PCC)

(PCC of doped monocrystalline silicon ingots containing by weight less than 99.99 % of the silicon (CN code **2804 69 00**) into silicon wafers for use in electronics (CN code **3818 00 10**)/
Examination of the economic conditions in accordance with Article 552(2) CCIP)

This document will be examined at a forthcoming meeting of the Committee.

Disclaimer:

This document reflects solely the application for PCC as submitted by an operator via the relevant MS and cannot in any circumstances be regarded as the official position of the Commission.

U:\3.SPE\TsD-PCC\Working Documents\2013\PL - Doped monocrystalline silicon ingots\TAXUD-A2-SPE-2013-060-EN-REV 1 - PCC Doped monocrystalline silicon ingots _non-confidential.doc
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Processing under Customs Control

**Application for authorisation for processing of doped monocrystalline silicon ingots
containing by weight less than 99.99 % of the silicon**

PROCESSING UNDER CUSTOMS CONTROL (PCC)

Non-confidential version

THIS DOCUMENT WAS UPDATED ON 28 MAY 2013

SUBJECT:

Importation of doped monocrystalline silicon ingots containing by weight less than 99,99 % of the silicon under PCC.

The Polish Customs Authorities have received an application for authorisation to use processing under customs control procedure with relation to the doped monocrystalline silicon ingots containing by weight less than 99,99 % of the silicon classified within CN code **2804 69 00** originating from China, processed into a silicon wafers for use in electronics classified within CN code **3818 00 10**.

The application was submitted by the company Topsil Semiconductor Materials SA.

According to Article 552 (2) read in conjunction with Annex 76 Part B of the provisions implementing the Community Customs Code, the Committee must examine the economic conditions, since doped monocrystalline silicon ingots containing by weight less than 99,99 % of the silicon classified within CN code 2804 69 00 are subject to anti-dumping duty (Regulation No 467/2010 of 25 May 2010).

The Polish Customs Administration supports this application.

BACKGROUND INFORMATION:

Requested period of validity of the authorisation:

a	Date of issue	b	36 months from the date of issue
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Goods to be placed under customs procedure:

CN code	Description	Quantity	Value
2804 69 00	Doped monocrystalline silicon ingots containing by weight less than 99,99 % of the silicon	43 200 kg	██████████ ████████████████████

Processed products:

CN code	Description
3818 00 10	Silicon wafers for use in electronics
2804 69 00	Waste of the doped silicon

ECONOMIC CONDITIONS

Pursuant to Article 133 (e) of the Code, the economic conditions for the procedure are fulfilled where the procedure helps create or maintain a processing activity in the Community without adversely affecting the essential interests of Community producers of similar goods.

Topsil Semiconductor Materials SA is of the opinion that the economic conditions are fulfilled.

Supporting arguments for the use of PCC:

(EXTRACT FROM THE APPLICATION FOR AUTHORISATION):

ECONOMIC CONDITIONS

In this document Topsil Semiconductor Materials SA (hereinafter referred to as the “**Company**” or “**Topsil**” or the “**Applicant**”) with its registered office in Warsaw, ul. Wólczyńska 133, 01-146 Warsaw, Poland, presents information confirming the fulfilment of economic conditions for being granted the authorisation to use processing under customs control procedure (“**PCC**”) in reference to monocrystalline silicon ingots originating from China, containing by weight less than 99.99% of silicon (CN code: 2804 69 00), subject to commercial policy measures in the form of anti-dumping duty (hereinafter referred to as “**silicon ingots**”).

The silicon ingots being the object of the application are going to be used in the manufacturing of silicon wafers in the EU, classified under the code CN 3818 00 10, subject to 0% customs duty and exempt from anti-dumping duty.

A) General Information about the Applicant

The history of Topsil dates back to 1968 when it was operating in Poland as a state-owned company named CNPME.

In 1992, following the economic changes occurring in Poland, the Company was transformed into a private entity – Cemat Silicon SA.

In 2008 Cemat Silicon SA became part of the Danish capital group of Topsil Semiconductor Materials A/S.

In October 2012 Cemat Silicon SA changed its name into Topsil Semiconductor Materials SA, under which it is operating nowadays.

Starting from the very beginning the Company has been dealing with manufacturing and sales of silicon wafers made from silicon ingots. The wafers are used in electronic industry to produce diodes, transistors and other products.

The Company delivers its products (silicon wafers) to the customers in America, Asia and Europe, adjusting the wafers to the current needs of the recipients.

The production activity of Topsil is based on individual silicon wafers manufacturing orders received from the customers. Topsil manufactures its products in accordance with the specifications provided by the silicon wafers recipients.

In the last few years the Company has been employing about [REDACTED] people, on the average, including over [REDACTED] employees directly engaged in the process of manufacturing silicon wafers in the Company’s plant in Warsaw.

The Company’s activity to date has been based on using not-doped silicon within the meaning of the customs tariff classified under the CN code: 2804 61 00, i.e. containing by weight not less than 99.99% of silicon. Within its activities Topsil manufactured and exported outside the EU customs area [REDACTED] silicon wafers in 2011 and [REDACTED] silicon wafers in 2012 (manufactured from not-doped silicon within the meaning of the customs regulations).

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

B) The Intent to Maintain Production in the EU by Extension of the Company's Scope of Operation

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] the Company is willing to extend its activity for silicon wafers manufacturing of doped silicon, i.e. containing by weight less than 99.99% of silicon, classified by the customs tariff under the CN code: 2804 69 00, originating from China.

[REDACTED]

[REDACTED]

The said doped silicon may be imported by the Company in the form of drawn silicon ingots. In the case of their declaring for release for free circulation in the customs territory of the EU, they would be subject to customs duty (5.5% rate) and anti-dumping duty (19% rate), as introduced by the Council of the European Union by virtue of Regulation (EU) No 467/2010 of 25 May 2010¹, for the purpose of protection of the EU chemical and aluminium markets (see paragraphs 23 and 147 of the Regulation), instead of the protection of the Community electronic industry.

The necessity to pay the customs duty and anti-dumping duty in the case of import and release for free circulation of such silicon would result in non-profitability of the undertaking planned by the Company.

Therefore, in the case of silicon wafers that would be intended for the European market, the Company applied for an authorisation to use processing under customs control procedure.

As a result of the procedure, the Company will be able to carry out the manufacturing process without the necessity of paying the customs duty and anti-dumping duty as well as release for free circulation in the customs territory of the EU of the processed products in the form of silicon wafers, which – as mentioned above – **would not be** subject to the customs duty or anti-dumping duty (CN code: 3818 00 10).

[REDACTED]

[REDACTED]

¹ OJ L 131, 29.05.2010, p. 1.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]







Processed products (silicon wafers) manufactured by the Company under the authorisation to use the PCC procedure, after being released for free circulation would be offered to the contractors located within the EU.

[REDACTED]

D) Further Information on the Fulfilment of Economic Conditions

In the below table the Company provides further information confirming the fulfilment of economic conditions in reference to its application for the authorisation to use the processing under customs control procedure.

No	Item	Arguments for the fulfilment of economic conditions
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1.	<p>INFORMATION ON GOODS BEING THE OBJECT OF THE APPLICATION FOR PCC AUTHORISATION</p>	<p>The object of the application for authorisation to use the PCC procedure are doped monocrystalline silicon ingots, containing by weight less than 99.99% of silicon (CN code: 2804 69 00) (hereinafter also referred to as “imported goods” or “silicon ingots”).</p> <p>The monocrystalline silicon ingots are doped by a non-European Union manufacturer (before importation) at least one of the following elements:</p> <p></p> <p>Such silicon ingots will be used by Topsil for the manufacturing of silicon wafers to be used in electronic industry.</p> <p>The country of origin of the imported goods is China. </p> <p>After the import of the silicon ingots to the customs territory of the European Union and their placing under the processing under customs control procedure, the ingots will be processed, which includes their cutting into silicon wafers of various sizes and polishing.</p> <p>Silicon wafers manufactured from the doped silicon ingots will be classified, according to the customs tariff, to the CN code: 3818 00 10 (0% customs duty rate and exempt from anti-dumping duty). The silicon wafers will be the main processed product.</p> <p>A processed by-product will be waste (remains) produced during the manufacturing of silicon wafers, classified according to the same code as the doped silicon ingots, i.e. CN code: 2804 69 00. [secondary processed product]. </p> <p>Doped silicon ingots, owing to their Chinese origin and the content of silicon of less than 99.99%, would be subject to anti-dumping duty, if they are released for free circulation in the EU customs territory (in accordance with the provisions of the Regulation (EU) No 467/2010 of 25 May 2010 – OJ L 131, 29.05.2010, p. 1).</p> <p>In the case of placement of the ingots under processing under customs procedure, they would not be subject to the customs duty or the commercial policy measures, i.e. anti-dumping duty.</p>
2.	<p>POSSIBILITY OF IMPORTING THE SAID GOODS FROM COUNTRIES OTHER THAN CHINA, INCLUDING IN PARTICULAR THE EU MEMBER STATES</p>	<p><i>a) Topsil's quotation inquires sent to 4 potential EU producers of silicon ingots</i></p> <p>Within the verification of the availability of the subject-matter goods (i.e. silicon ingots) in countries other than China, the Company has undertaken activity aimed at receiving quotations from companies operating in the territory of the EU, which could potentially run business consisting in such type of production.</p> <p>The inquires of the Company were sent in 2012 and in May 2013.</p> <p>With regard to the inquiries of the Company sent to the potential manufacturers in 2012 in an electronic form   Topsil has not received any replies from the companies to which the quotation inquiries were sent.</p> <p>In May 2013, Topsil sent again quotation inquiries to 4 companies established in the EU which may be potential manufacturers of silicon ingots </p>

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

c) Conclusion of the Topsil's consultations with EU producers of silicon

Owing to the absence of reply from the potential EU suppliers of doped silicon ingots, the Company assumed that the goods being the object of the application for authorisation to use the PCC procedure **are not available in the territory of the EU.**

The Company would like to stress that **silicon producers established in the EU, generally, do not offer at the EU market silicon or silicon products (like silicon monocrystalline ingots) which may be used by Topsil for electronic industry purposes.** Silicon produced by EU producers represents other kind of silicon product that may be used, mainly, in chemical and aluminium industries, not in electronic industry.

² OJ L 131, 29.05.2010, p. 1.

³ [REDACTED]

		<p>Therefore, in the opinion of the Company and in consideration of the planned business undertaking, the Company plans to import the silicon ingots for manufacturing purposes from China (the silicon ingots would originate from China).</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p>
3.	<p>COMPARISON OF THE COST OF MANUFACTURING OF SILICON WAFERS DEPENDING ON THE SUPPLIER OF SILICON INGOTS</p>	<p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p>

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4.	<p>MAINTENANCE OF THE COMPANY'S PRODUCTION ACTIVITY IN THE EU</p>	<p>The countries manufacturing the largest number of silicon wafers in the world are Taiwan, China, Japan and the USA.</p> <p>The European market of semiconductors has been highly weakened in the recent years owing to the difficult economic situation.</p> <p>According to the knowledge of the Company, apart from Topsil there are operating only a few companies in the EU dealing with silicon wafers manufacturing.</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>The activity of the Company to date has been based on manufacturing silicon wafers from not-doped silicon ingots within the meaning of the customs tariff, i.e. containing by weight not less than 99.99% of silicon, classified under the CN code: 2804 61 00.</p> <p>[REDACTED]</p>

		<p>[REDACTED]</p> <p>[REDACTED] the Company wishes to extend its activity for the manufacturing of silicon wafers of doped silicon, i.e. containing by weight less than 99.99% of silicon, classified by the customs tariff under CN code: 2804 69 00, originating from China.</p> <p>Utilisation of such silicon ingots in the manufacturing process will enable the maintenance of silicon wafers production by the Company in the Community</p> <p>[REDACTED]</p> <p>[REDACTED]</p>
5.	<p>POSSIBILITY TO MAINTAIN THE SILICON WAFERS PRODUCTION ON THE CURRENT LEVEL</p>	<p>In accordance with the Company's estimation it is not possible to maintain the silicon wafers production at the current level with the use of only not doped monocrystalline silicon ingots.</p> <p>The production activity of Topsil is based on the orders received both from the customers from outside of the EU and from the EU customers [REDACTED]</p> <p>[REDACTED]</p> <p>In order to maintain the manufacturing process, the Company needs to abide by the customer's requirements and adjust its products to order specifications, i.e. extend the manufacturing process for products made of doped silicon ingots within the meaning of the customs tariff (i.e. CN code: 2804 69 00).</p> <p>[REDACTED]</p>
6.	<p>USE OF DOPED SILICON INGOTS ENABLING THE ACHIEVEMENT OF SPECIFIC CHARACTERISTICS OF THE SILICON WAFERS MANUFACTURED</p>	<p>Specific, individual characteristics of semiconductors to which companies in the electronic industry (being the recipients of silicon wafers) currently pay their attention, may be achieved only with the use of adequate admixtures.</p> <p>These are mainly: boron, phosphorus, arsenic and antimony.</p> <p>As regards manufacturing semiconductors from silicon wafers, a major role is assigned to the content of admixtures, which is determined in accordance with individual orders and needs of the recipients, depending on the type of the final product to be manufactured from the silicon wafers (diodes, transistors and other products).</p> <p>Silicon with arsenic (As) admixture represents practically 80–90% of materials used as a substrate for epitaxy (i.e. a method of new layers of mono-crystal growth on the existing crystalline substrate, which multiplies the system of the existing crystalline network of the substrate) used in the production of silicon ingots, which are further transformed into silicon wafers.</p> <p>In practice, owing to arsenic characteristics, it is not possible to replace it with any other element. The remaining elements enable only the achievement of additional features of a finished product (a semiconductor).</p> <p>In the process of silicon and silicon semi-products manufacturing no new breakthrough methods or technologies have been developed recently to</p>

		<p>replace the current products and the method of manufacturing silicon ingots, and further silicon wafers that are semi-products in manufacturing various types of semiconductors.</p> <p>A standard is to manufacture semiconductor wafers from silicon ingots of the size of 2 to 12 inches. Such wafers are used in electronic industry.</p> <p>However, the development of the electronic industry brings about the necessity to adjust the specifics of products (semiconductor) to the role they are going to play in the final electronic equipment.</p> <p>Therefore, the electronic industry uses generally both not-doped silicon (within the meaning of the customs law, i.e. containing by weight not less than 99.99% of silicon) and more and more often doped silicon (containing less than 99.99% of silicon), in which the contents of admixtures is slightly higher (general the admixtures represent the maximum of 0.5% of silicon by weight).</p>
7.	<p>INTERESTS OF THE EU MANUFACTURES OF SILICON WAFERS VS GRANTING TO THE COMPANY THE AUTHORISATION TO USE THE PROCESSING UNDER CUSTOMS CONTROL PROCEDURE</p>	<p>The Company wishes to inform that there are only a few manufacturers of doped silicon wafers on the EU market.</p> <p>Companies dealing with manufacturing of silicon wafers – according to the knowledge of the Company – manufacture silicon wafers mainly for their own needs. The largest companies have several factories in the world, including Asia, where the industry of such products is most developed.</p> <p>The Company does not know either the profile or the specifications of the silicon wafers manufactured by companies in the territory of the EU.</p> <p>However, the fact that companies located in the EU manufacture silicon ingots for their own needs may be the reason for which Topsil was not able to receive an offer for the ingots sale in reply to the quotation inquiries sent to those companies in 2012.</p> <p>Therefore, in the opinion of the Company, granting of the authorisation to use the processing under customs control procedure does not pose a threat to other EU manufacturers of such products.</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p>
8.	<p>CALCULATION OF ADVANTAGES (SAVINGS) RESULTING FROM USE OF PCC PROCEDURE AND EXEMPTION FROM PAYMENT OF CUSTOMS DUTY AND ANTI-DUMPING DUTY</p>	<p>Te value of goods (silicon ingots) being subject of the application: about USD [REDACTED] – calculated on the basis of average price of doped silicon ingots: [REDACTED] (i.e. estimated by Topsil price of doped silicon ingots per kg applied in purchase transactions during the validity of PCC authorization).</p> <p>Estimated amounts of advantages resulting from use of PCC procedure in comparison with use of release for free circulation procedure are present in the table below:</p>

		Estimated amounts of customs duty and anti-dumping duty on the imported goods:	
		Without use of processing under customs control procedure	With use of processing under customs control procedure
Description of imported goods		Doped monocrystalline silicon ingots containing by weight less than 99,99% of the silicon (CN 2804 69 00) originating from China	Doped monocrystalline silicon ingots containing by weight less than 99,99% of the silicon (CN 2804 69 00) originating from China
Customs value/ Customs value after processing under customs control procedure		Approx: ██████████ ██████████ ██████████	Approx: ██████████ ██████████
Costs of processing		-----	Approx: ██████████ ██████████
Processed products		-----	Silicon wafers for use in electronics (CN: 3818 00 10) <i>Remark: Silicon wafers will be released for free circulation in the EU after processing)</i> Waste of the doped silicon (CN: 2804 69 00) ██████████ ██████████
Value of waste of the doped silicone sold by the Company to the non-European Union persons and re-exported outside of the European Union after processing **		-----	██████████ ██████████
Customs duty rate		5,5%	0%
Anti-dumping duty rate		19%	0%
The amount of the customs duty		██████████ ██████████	PLN: 0 (EUR 0)
The amount of anti-dumping customs duty		██████████ ██████████	PLN: 0 (EUR: 0)
Sum of advantages resulting from customs duty and anti-dumping		<div style="display: flex; justify-content: center; align-items: center;"> <div style="text-align: center;">↓</div> <div style="text-align: center;">↓</div> </div> PLN: ██████████	

		customs duty	(EUR: [REDACTED])
		Total advantages resulting from: <ul style="list-style-type: none"> • customs duty, • anti-dumping customs duty and • value of waste of doped silicon sold and re-exported outside of the European Union after processing 	PLN: [REDACTED] (amount of the customs duties and anti-dumping customs duties) + PLN [REDACTED] (value of waste of doped silicon re-exported outside of the EU after processing) = PLN: [REDACTED] (EUR: [REDACTED])
		Remarks: * Exchange reference rates applied for above calculation: EUR : 1 = PLN 4,18. ** [REDACTED] [REDACTED] [REDACTED] [REDACTED]	

[REDACTED]

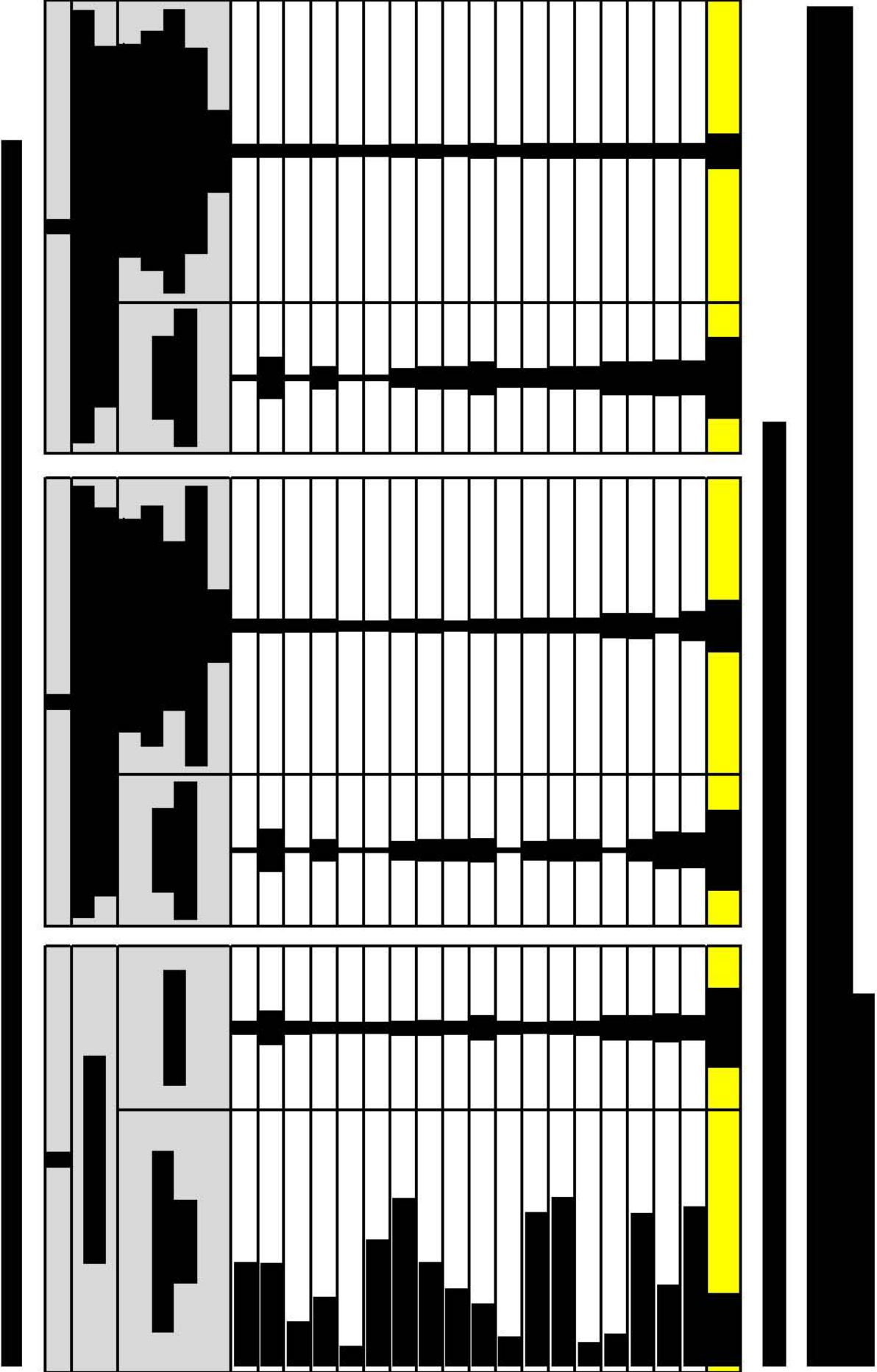
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[REDACTED]



F) SUMMARY

1. The object of Topsil application for authorisation to use the processing under customs control procedure (PCC) are doped monocrystalline silicon ingots containing by weight less than 99.99% of silicon (CN code: 2804 69 00) originating from China, subject to 5% customs duty and 19% anti-dumping duty if they are released for free circulation in the EU customs territory.
2. The product manufactured under the PCC procedure, if the requested authorisation is received, would be:
 - a. silicon wafers classified under the CN code: 3818 00 10 (subject to 0% customs duty rate and exempt from anti-dumping duty) that would be authorised to marketing in the EU customs area, as used in the electronic industry (the main processed product); and
 - b. manufacturing process waste (remains) classified under the CN code: 2804 69 00 that would be re-exported outside of the EU customs area upon the completion of the PCC procedure (secondary processed product).
3. The application of Topsil for granting of an authorisation to use the processing under customs control procedure is justified with:
 - a. the absence of the possibility to purchase similar products in the EU;
the necessity to extend the current activity of the Company for doped silicon wafers manufacturing within the meaning of the customs law, in order to maintain the manufacturing process of the Company in the EU;
4. The activity of Topsil to date, based on manufacturing not-doped silicon wafers within the meaning of customs regulations, shall not be sufficient to maintain the Company's production
6. In the Topsil's opinion, granting of the requested authorisation to use the PCC procedure will not have a major negative impact on the economic standing of other companies located in the EU of similar business profile.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]