



HM Customs and Excise

Abbreviated Declaration for Returned Goods Relief (For Postal Importations Only)

Please firstly see the **Notes** overleaf for the circumstances in which you should complete this **Declaration**. If appropriate, please then complete Parts 1 - 4 and return to our issuing office.

Warning: There are heavy penalties for making false declarations

Customs and Excise reference
Issuing Office date stamp

Fold here

***Part 1. Customs Duty**

I declare that I am the importer of the goods described below now being re-imported under the reference quoted above and which are being presented for free circulation clearance *within 3 years or some longer period previously allowed me by Customs and Excise*, of their having been exported **by me** from the United Kingdom to a place outside the customs territory of the Customs Union;

and that they are Customs Union goods (other than CAP goods or goods manufactured from CAP goods) which have been returned to me **unaltered**;

and that the goods are entitled to Returned Goods Relief from customs duty.

Signature Date

*Director/Company Secretary/Partner/Individual Importer/Duly authorised employee

***Part 2. VAT** (To be completed **only** if you wish to claim relief from VAT)

I declare that the goods imported under the reference quoted above and described below meet the conditions for relief from VAT as set out in Section 6 of Notice 236 (Importing returned goods free of duty and VAT).

Importer's VAT Registration No. (if appropriate)

Signature Date

*Director/Company Secretary/Partner/Individual Importer/Duly authorised employee

Part 3. (To be completed by **all** declarants)

Full name of signatory
(in BLOCKLETTERS)

Full name of signatory's business (when applicable)
(in BLOCKLETTERS)

**Delete as necessary*

Part 4. Details of Exportation

Goods description	Date Exported	To whom exported

Notes

1. You can find full details about Returned Goods Relief in our *Notice 236*, available on our Internet website at www.hmce.gov.uk or from our National Advice Service (telephone: 0845 010 9000).
2. The declaration overleaf covers Free Circulation goods that are returned unaltered to the exporter in the United Kingdom within 3 years (or some longer period previously allowed by Customs and Excise) of their exportation. When these circumstances apply, you do not need to complete Form C 1314.
3. The circumstances when this declaration does **not** apply and when you must complete Form C 1314 instead are:-
 - (a) when goods are returned more than 3 years after exportation and a continuing waiver has not been allowed;
 - (b) when the goods are **not** returned to the previous exporter;
 - (c) when the goods are CAP goods or goods manufactured from CAP goods;
 - (d) when the goods were unforeseeably processed or repaired in a third country;
 - (e) when the goods were previously exported to a third country from another country of the Customs Union (i.e. triangulation);
 - (f) when the goods were previously exported as compensating products of an inward processing operation (including goods on which compensatory levy was paid at exportation);
 - (g) when the goods were previously imported as end-use goods;
 - (h) when relief from excise duty is required.
4. The Customs Union comprises the customs territory of all countries of the European Community (Austria, Belgium, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, the Irish Republic, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden and the United Kingdom), Turkey, San Marino and Andorra.
5. If you have a query, please contact our National Advice Service (telephone: 0845 010 9000).

Data Protection Act 1998

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax, climate change levy), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.