



Application for Shipbuilders' Relief

C&E 64

Note: Page 1 (Parts A & B) and Page 3 (Part A only) should be completed, using carbon paper if convenient, in accordance with the notes overleaf.

*** Full / Provisional / Supplementary Claim**

For Official Use

Station date stamp

Part A - Basis of Claim

1. Name and address of applicant				Station number /19
2. Address of Yard where constructed				Collector's number /19
3. Particulars of ship or structure (a) Description e.g. tanker, oil rig		(b) *Gross tonnage/weight/lifting capacity		
(c) Name or identifying number		(d) Official number and port of registry if registered under Merchant Shipping Act 1894		
4. Contract (a) Date	(b) Price £	(c) Number of agreements varying the original contract		
5. Delivery (a) Name and address of person who took delivery				
(b) If delivered in United Kingdom (i) Place of delivery		(ii) Date of delivery	(c) If delivered outside United Kingdom (i) Port of departure	
(ii) Date of delivery		(ii) Date of departure		
6. Relief (a) Price in respect of which relief is claimed £	(b) Percentage of relief %	(c) Amount of relief claimed *Full *Provisional *Supplementary £	(d) Amount of relief already received for this ship £	Date of claim

Please do not use carbon below this line

Part B - Declaration, Claim and Undertaking

*Director/Secretary

1. **Declaration** I, as /Partner/Proprietor
(Full name in BLOCK LETTERS)

of
(Name of firm)

declare that:

- (a) the particulars entered above are true and complete;
- (b) the above ship or structure, together with all the fittings and equipment in the above contract was built by my firm in the United Kingdom and delivered under that contract;
- (c) a certified true copy of the original contract and of each modification to it is attached;
- (d) the relief price of £ shown on the attached statement entitled "Price in respect of which relief is claimed" represents only the net price paid or payable under the contract for the ship or structure and for the fittings and equipment supplied by us. Deduction has been made (a) of discount where payments are subject to credit terms of twelve months or more; and (b) of charges and expenses incurred subsequent to (i) delivery under the contract, or (ii) departure for delivery where delivery was made outside the United Kingdom.

2. Claim

I claim payment of (amount in words)
being the entitlement to Shipbuilders' Relief in accordance with the Finance Act 1966 Section 2.

3. Undertaking

I undertake in consideration of the payment before

- * (a) accomplishment of all the terms of the contract dated; or
- * (b) final verification of the amount of relief payable

to repay to the Commissioners of Customs and Excise any amount paid in excess of the final sum finally found to be due.

Signature Date

Warning: There are Heavy Penalties for Making False Declarations

Note

1. **General** - Information concerning shipbuilder's relief is given in Customs and Excise Notice 438.
2. **Contracts, agreements, etc.** - The completed claim must be accompanied by a certified copy of the contract under which the ship or structure was constructed and delivered and by a certified true copy of each and every document, agreement, understanding, etc. authorising and accepting any variation in the terms of the original contract insofar as it affects the price on which relief is claimed or the terms of the settlement of the contract. An English translation should accompany all documents expressed in a foreign language.
3. **Basis of claim** - The price in respect of which relief must be claimed (ie the relief price) is explained in paragraph 7 of Customs and Excise Notice 438 which should be consulted. It is, in brief, the net price for the ship or structure and for the fittings and equipment supplied by the applicant therewith, after taking account of any modifications to the original contract and after deduction of:
 - (i) all allowances and credits;
 - (ii) all contra payments which effectively reduce the contract price;
 - (iii) discounting at the Bank of England minimum lending rate in certain cases where payments are subject to credit terms; and
 - (iv) post-delivery or post-exportation expenses.

The calculation of this relief price should be made on a separate statement headed "Price in respect of which relief is claimed" which should be signed by the signatory to this form and attached to it. The statement should show, stage by stage, the calculation of the price upon which relief is claimed; for example it would show:

 - (a) the basic price stipulated under the contract;
 - (b) increases or reductions in that price caused by the exercise of further provisions in the contract;
 - (c) increased or reductions caused by subsequent changes or modifications to the contract;
 - (d) the resultant net price paid or payable;
 - (e) deduction in respect of the discounting of certain payments subject to credit terms;
 - (f) deduction in respect of post-delivery or post-exportation charges or expenses;
 - (g) net price upon which relief is claimed (ie the relief price).
4. **Rate of relief** - The rate which may be included on any ship or other structure is that in force on the date on which it was delivered in pursuance of the contract under which it was built. The rate of relief currently payable is that shown in Customs and Excise Notice 438.
5. **Signatory** - The application must be signed by the proprietor of the business if an individual; by a partner in the case of a firm; by a Director or the Secretary in the case of a limited or other incorporated Company; or by a person authorised under the seal of the corporation in the case of a public corporation.
6. **Alterations to form** - All alterations and amendments made to the form before submission should be initialled and dated.
7. **Submission of claims** - The completed claim, together with the supporting documents should be submitted to the local Officer of Customs and Excise.

For Official Use

(Collector)

Claim *examined/checked/see attached report

*Claim/report/examined/checked/see

Advance payable for £ as per attached C&E 952

(Station)

<div style="border: 1px solid black; height: 100px; width: 100%; display: flex; align-items: center; justify-content: center;"> Station Officer's date stamp </div> <p>Verified. Satisfied. Satisfied that no subsequent reduction of relief price is likely (Provisional claim only)</p> <p>..... Officer</p>		£	
	Relief price claimed	.....	Directions to Collector para 13
	Less exclusions	.....	Claimed £
	Relief price payable	.....	Authorised for payment £
	Relief at ..... %	.....	Difference £
Less amount already paid	.....	Satisfied correct amount of relief may be paid (Directions, para 13)	
	Relief payable	.....
	.....	Surveyor	

(Collector)

The amount of relief payable on this claim is £ (Initials) Date 19

Payable order for £ to be issued (Senior Officer)

Payable order issued £ (Initials) Collector's date stamp	C&E 1008		A & CG's date stamp
	PO Serial No.	Code	
	1.	53962	
	£		

*Delete as necessary



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Station number /19

Collector's number /19

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(a) Description e.g. tanker, oil rig

(b) *Gross tonnage/weight/lifting capacity

(c) Name or identifying number

(d) Official number and port of registry if registered under Merchant Shipping Act 1894

4. Contract
(a) Date

(b) Price
£

(c) Number of agreements varying the original contract

5. Delivery (a) Name and address of person who took delivery

(b) If delivered in United Kingdom

(i) Place of delivery

(ii) Date of delivery

(c) If delivered outside United Kingdom

(i) Port of departure

(ii) Date of departure

6. Relief
(a) Price in respect of which relief is claimed

(b) Percentage of relief

(c) Amount of relief claimed
*Full
*Provisional
*Supplementary

(d) Amount of relief already received for this ship

£

£

..... %

£

Date of claim

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