

Claim for Repayment or Remission of Import Duty, CAP Charges, VAT and Excise Duty

Please read Notice 266 before completing this form. If you want a copy of Notice 266 or more information, ask our National Advice Service (Tel: 0845 010 9000). This form and Notice 266 are also available on our internet website - www.hmce.gov.uk

Use the form to claim repayment or remission of customs charges on goods which are:

- not in accordance with contract, or
- defective, or
- damaged before clearance by Customs, or
- in one or more of the special situations described in Notice 266.

Please complete parts A - D as appropriate and attach a copy of the relevant import invoice for the goods, together with the other documents specified in Notice 266. You must then get the form to your Customs Business Centre **at least 48 hours** before disposal of the goods starts. Insert the address of the Business Centre below.

To the Customs Business Centre

(Address)

For Official Use	
Station Reference	

Part A Notice of disposal

The goods described in part C will be available for inspection on at at *the address given in
(Date) (Time)

Part B or *at
(Address)

prior to their being *exported/destroyed/placed in a customs warehouse/placed in a free zone/given to a charity.

Part B Applicant's details

Name (for companies and other legal entities, give the company name and also the name of a person to contact about this claim).

.....

Address

.....

Telephone no

VAT registration no

Reference no of claim (if applicable)

Bank account details for direct repayment purposes (if desired)

Account name

Sort code

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Account no

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(providing these details will lead to a more secure, efficient and speedier payment).

Part C Goods (Tariff Commodity Code, quantity, type and value as related to copy import invoice attached)

Import particulars

Port, Airport or Postal Depot

Place of duty payment (if not at port)

Entry No./Postal Docket No

and date

Part D I/We claim repayment or remission of

- Import Duty** under paragraph † of Notice 266 in the sum of £
(Council Regulation EEC No 2913/92 Articles 238/239)
- CAP Charges** under paragraph † of Notice 266 in the sum of £
(Council Regulation EEC No 2913/92 Articles 238/239)
- VAT** under paragraph † of Notice 266 in the sum of £
(VAT Act 1994, S16(1))
- Excise Duty** under paragraph † of Notice 266 in the sum of £
(Customs and Excise Management Act 1979, S123)

If the amount claimed only relates to part of the import entry/consignment, please attach a worksheet showing how the amount has been calculated.

* **I/We undertake** to bear the cost of destruction

* **I/We declare** that no claim for input tax deduction has been or will be made on a VAT return in relation to the direct repayment of VAT being claimed above.

Signature **Date**

*(Proprietor, partner, director, secretary or duly authorised person)

NB: If direct re-payment of VAT is being claimed, the applicant must sign.

Signature by the applicant's shipping agent is not acceptable in that case.

Please note: There are heavy penalties for making false claims.

*Delete as necessary

† Insert appropriate paragraph number

This side is for official use only

<p>1. Acknowledgement of claim Claim received and acknowledged. Claim reference no</p> <p>2. Examination of claim Particulars of examination at applicant's/packer's premises, and evidence inspected in support of claim.</p> <p>3. Entry etc details</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <tr> <th style="width:20%;">Entry no</th> <th style="width:10%;">Date</th> <th style="width:15%;">Trader's VAT no</th> <th style="width:15%;">Trader's ref</th> <th style="width:40%;">Commodity code</th> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>	Entry no	Date	Trader's VAT no	Trader's ref	Commodity code						<p>Date Stamp</p>
Entry no	Date	Trader's VAT no	Trader's ref	Commodity code							

<p>4. Disposal:</p> <p><input checked="" type="checkbox"/> Goods exported, evidence of shipment or posting attached.</p> <p><input type="checkbox"/> Goods destroyed, entry for waste/scrap accepted.</p> <p><input type="checkbox"/> Goods delivered to charity. Conditions met.</p> <p><input type="checkbox"/> Goods warehoused, copy SAD inspected.</p> <p><input type="checkbox"/> Goods placed in a free zone. Copy C&E 1179 inspected.</p> <p><input type="checkbox"/> Goods disposed of in or via another EC member state, control copy T5 inspected</p> <p><input type="checkbox"/> Goods situated in another EC member state, evidence of disposal received from Customs authorities</p> <p>Satisfied that the conditions for relief have been fully met. Claim authorised and forwarded for repayment action.</p> <p>Signature Band</p> <p>Counter Signature Band</p>	<p>Signature</p>
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<p>5. Repayment made in the sum of pounds pence</p> <p>Signature</p> <p>Band</p>	<p>Office date stamp</p>
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Trans type	Series	Desc typc	Cost Centre	Account	D/C	Amount
RRP		01		53	D	
RRP		01		53	D	
RRP		01		53	D	
RRP		01		53	D	
RRP		01		53	D	
RRP		01		53	D	
Total						£

Add transactions to P/O total Y/N Create P/O Y/N

Payable order details:-

Payee P/ONo

Data input Data Checked

<p>Office date stamp</p>

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), 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.