

i Please refer to Notice 221 Section 11 when completing this form. The notes on page 3 of this form will also provide guidance.

IPR authorisation number I P <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Authorisation holder's name <input type="text"/>
Trader's Unique Reference Number (TURN) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Authorisation holder's postcode <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Accounting period

All goods entered to IPR during the monthly or quarterly aggregation period below must be accounted for on this Return.

Monthly aggregation		Date suspension return due - last day of month in which goods entered plus agreed throughput period plus 30 days <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Month in which goods entered MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Throughput period <i>number of months</i> <input type="text"/>	
Quarterly aggregation <i>(If approved)</i>		Date suspension return due - last day of quarter in which goods entered plus agreed throughput period plus 30 days <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Quarter in which goods entered MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Throughput period <i>number of months</i> <input type="text"/>	
to <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		

Goods entered into Inward Processing Relief

Enter details of all goods entered to Inward Processing Relief during the monthly or (if approved) quarterly period above and details of any goods brought forward from previous accounting periods. Complete a separate column for each Commodity code covered by each entry. If a schedule of this information is being provided, state '**schedule attached**' in box 1 below. See the completion notes on page 3 for further guidance.

1	Customs Entry declaration reference	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Date of Customs Entry declaration	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	Brought forward	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	Commodity code or description	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Rate of duty	<input type="text"/> %	<input type="text"/> %	<input type="text"/> %	<input type="text"/> %
4	Quantity of goods	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	Customs value	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
6	Customs charges applicable				
	Customs duty	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
	Anti-dumping duty	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
	Import VAT	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
	Other <i>state type</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Total	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

Disposal of goods

Enter details of how the goods in box 1 have been disposed of (if this is accounted for by more than one disposal complete a separate column for each disposal). If a schedule of this information is being provided, state 'schedule attached' in box 7 below. See the completion notes on page 3 for further guidance.

7	Disposal reference number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Date of disposal	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8	Method of disposal	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9	Commodity code	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10	Quantity of goods	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11	Rate of yield	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12	Customs charges on on which relief claimed				
	Customs duty	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
	Anti-dumping duty	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
	Import VAT	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
	Other (state type)				
	<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
	Total	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
13	Customs charges due				
	Customs duty	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
	Anti-dumping duty	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
	Import VAT	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
	Compensatory interest	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
	Other (state type)				
	<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
	Total	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

Goods carried forward to the next accounting period

Enter details of goods carried forward to the next accounting period. Goods may only be carried forward where an extension to the throughput period for the goods has been approved by the authorisation holder's supervising office.

Customs Entry declaration reference	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Date of Customs Entry declaration	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Quantity of goods only complete where a balance of the entered goods are to be carried forward	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Period of extension (weeks/months)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Declaration

I declare the information I have given on this Return is accurate and complete. Except for goods carried forward, all goods entered or received under Inward Processing Relief (IPR) for the accounting period stated on page 1 have been accounted for in accordance with Commission Regulation (EEC) Number 2454/93 Article 521. No preference certificates have been or will be issued which indicate the status of IPR goods as free circulation except as provided for under preference rules.

Name Signature

Status/position in the company Date DD MM YYYY

Anyone who gives false information about goods declared under these arrangements may be liable to penalties under the Finance Act 2003

Completion notes

1 Customs Entry declaration reference/date of declaration

This must include all non EC import declarations or receipts from IPR authorisation holder's (where transfer was made using a 3 copy SAD, 2 copy SAD or commercial documents the reference for the receipt issued for the goods must be stated) declarations to IPR of goods from customs warehousing, free zones, processing under customs control or Temporary Importation relief.

2 Brought forward

If goods on the entry shown in box 1 are being brought forward from the previous reporting period enter 'BF'. Goods may only be brought forward where an extension to the throughput period for the goods has been approved by the authorisation holder's supervising office.

5 Customs value

Only complete for IPR authorisations issued under economic codes 30(7), 10, 11 or 12, leave blank if goods are being brought forward.

7 Disposal reference number/date of disposal

For goods declared for re-export, declared to another IPR authorisation holder, entered to customs warehousing, free zones, processing under customs control, Temporary Importation relief, End Use or free circulation, state the SAD declaration entry number. Where the disposal was a transfer made using a 3 copy SAD, 2 copy SAD or commercial documents, the reference for the receipt received for the goods must be stated. If a diversion entry is being presented with the Return state '**diversion entry attached**'. For all other disposals state the commercial document reference.

8 Method of disposal

Enter code applicable	Type of disposal
1	Re-exported outside the UK
2	Transfer to another IPR trader
3	Declared to Customs warehousing
4	Declared to a free zone
5	Declared to a temporary importation relief
6	Declared to PCC
7	Declared End Use
8	Community Transit
9	Civil aircraft construction repair
10	Commissary stores
11	Ships/aircraft store/equipment
12	Aviation fuel supplied for non EC or intra EC flights
13	Armed forces/NAAFI
14	Supplied as tray type meals

Enter code applicable	Type of disposal
15	Supplied to Embassy/Consulate/Diplomats
16	Tax free shopping scheme
17	Continental Shelf
18	Destruction
19	Diversion to free circulation - duty rate applicable to the goods at import
20	Diversion to free circulation - PCC charging rules applied
21	Diversion to free circulation - at End use rate of duty
22	'Own rates' for secondary compensating products claimed
23	Diversion to free circulation - preferential rate of duty claimed
24	Other (please specify)

11 Rate of yield

State the rate of yield that establishes the quantity of goods identified in Section 1 box 3 contained in the goods in box 10.

Data Protection Act

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits, to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to www.hmrc.gov.uk and look for 'Data Protection Act' within the Search facility.

For official use

Date stamp

Check (a copy of the IPR authorisation must be available for reference, see also R5-1 Sections 13 and 41)

	Tick box if checked	Date DD MM YYYY	Officer's initials
IPR authorisation was valid for the goods when they were entered (this check must be carried out).	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
Rate(s) of yield(s) have been verified. Unless the rate of yield has previously been established the rate of yield stated on the Return must be verified.	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
MSS checks confirm all goods entered to IPR for the aggregated month or quarter covered by this Return have been accounted for.	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
Return has been made within the time limits laid down in the traders authorisation letter.	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
CN codes/description of goods are authorised.	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
Goods entered on the Return as re-exported have been declared using correct IPR CPCs.	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
Disposals by transfer to other authorisation holders have been verified.	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
Disposals to another customs procedure have been verified.	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
3 copy SAD transfers - SAD copy 1s have been received.	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
Referral to the supervising office(s) in respect of receipts from/to other IPR authorisation holders have been or will be made for verification.	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
'Own rates' in respect of secondary compensating products have been correctly identified and claimed in proportion to the main compensating products re-exported.	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
Other checks carried out - list details in remarks box below.	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>

If only some checks or no checks are carried out enter details in the remarks box below. Where checks are made state what records have been verified.