

Outward Duty Relief Calculations (continuation sheet)

This form must be submitted together with the import declaration to which it relates

Compensating product. (The full customs value of the imported goods must be stated here. See Note 2.)

4 Commodity code	5 Quantity	6 Value for customs duty (If an average duty rate is authorised see Note 3, if added value see Note 8)	7 Duty rate	8 Gross customs duty
		£	%	£
		£	%	£
		£	%	£

Exported goods. (This section relates to the type and quantity of exported goods used to produce the quantity of compensating product declared in Box 5 above.)

9 Commodity code	10 Rate of yield (State rate for each type of goods used to produce goods at box 5)	11 Quantity of exported goods incorporated in quantity at box 5	12 Value of exported goods in column 11	13 Duty rate (See Note 4)	14 Duty applicable to goods in column 11 (See Note 6)
			£	%	£
			£	%	£
			£	%	£
Import declaration number and date	Amount of duty relief claimed (total of column 14)			15	£
	Net duty due (box 8 less box 15)			16	£
	Duty relief previously claimed on IPR goods (See Note 5)			17	£
	Total duty due (box 16 plus box 17) - transfer to C 88, box 47			18	£

Initials of declarant

Compensating product. (The full customs value of the imported goods must be stated here. See Note 2.)

4 Commodity code	5 Quantity	6 Value for customs duty (If an average duty rate is authorised see Note 3, if added value see Note 8)	7 Duty rate	8 Gross customs duty
		£	%	£
		£	%	£
		£	%	£

Exported goods. (This section relates to the type and quantity of exported goods used to produce the quantity of compensating product declared in Box 5 above.)

9 Commodity code	10 Rate of yield (State rate for each type of goods used to produce goods at box 5)	11 Quantity of exported goods incorporated in quantity at box 5	12 Value of exported goods in column 11	13 Duty rate (See Note 4)	14 Duty applicable to goods in column 11 (See Note 6)
			£	%	£
			£	%	£
			£	%	£
Import declaration number and date	Amount of duty relief claimed (total of column 14)			15	£
	Net duty due (box 8 less box 15)			16	£
	Duty relief previously claimed on IPR goods (See Note 5)			17	£
	Total duty due (box 16 plus box 17) - transfer to C 88, box 47			18	£

Initials of declarant

Duty calculations

Compensating product

(The full customs value of the imported goods must be stated here. See Notice 252 (Valuation) and Note 2 below.)

4 Commodity code	5 Quantity	6 Value for customs duty (If an average duty rate is authorised see Note 3, if added value see Note 8)	7 Duty rate	8 Gross customs duty
		£	%	£
		£	%	£
		£	%	£

Exported goods

(This section relates to the type and quantity of exported goods used to produce the quantity of compensating product declared in Box 5 above.)

9 Commodity code	10 Rate of yield (State rate for each type of goods used to produce goods at box 5)	11 Quantity of exported goods incorporated in quantity at box 5	12 Value of exported goods in column 11	13 Duty rate (See Note 4)	14 Duty applicable to goods in column 11 (See Note 6)
			£	%	£
			£	%	£
			£	%	£
Import declaration number and date	Amount of duty relief claimed (total of column 14)			15	£
	Net duty due (box 8 less box 15)			16	£
	Duty relief previously claimed on IPR goods (See Note 5)			17	£
	Total duty due (box 16 plus box 17) - transfer to C 88, box 47			18	£

Notes

(See also Notice 235, paragraph 7.9)

- 1 Status of signatory. The signatory of the declaration at box 3 must be authorised to sign customs import declarations.
- 2 The details entered in boxes 4 to 8, must be identical to those entered in the appropriate boxes of the C 88 (SAD) import declaration. A separate calculation must be shown for each type of compensating product (commodity code) imported. Use continuation sheets C&E 1154 (Cont), or plain paper schedules, as necessary.
- 3 If use of an average rate of duty has been authorised (see Notice 235, paragraph 8.5), enter the processing costs in box 6, and the authorised average duty rate in box 7. Do not complete boxes 9 to 15. Transfer the amount in box 8 to box 16 and complete the rest of the boxes as necessary.
- 4 If a preferential rate of duty has been claimed in box 7 on the imported goods, the rate of duty relief available on the exported goods may be restricted to a preferential duty rate. (See Notice 235, paragraph 7.4.)
- 5 If the exported goods were originally held in the Community under IPR arrangements, but IPR has been discharged in accordance with Council Regulation (EEC) 2913/92, articles 127 and 128, the amount of duty previously suspended or reclaimed under IPR drawback, must be entered in box 17. (See Notice 235, paragraph 2.3.)
- 6 Any specific duties due on the compensating products under CAP, should be entered directly in box 47 of the C 88.
- 7 OPR does not apply to excise duty. Any excise duties due on the imported products must be entered directly in box 47 of the import C 88.
- 8 If using the added value method of calculation complete boxes 4 to 8. Enter the processing freight and insurance costs in box 6. Complete boxes 10, 11 and 12 if supporting documents are not sufficient. The duty due will be the value in box 6, multiplied by box 7. Transfer that amount to box 8. Enter the figure in box 8 in box 16 and complete the other boxes as necessary.

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