



Outward Processing Relief - Calculation Sheet

This form must be submitted together with the appropriate import declaration if any customs duty is due on the imported goods. It forms part of the declaration to which it is attached.

1(a) Importer's name:		TURN no:
Address:		
1(b) Agents's name:		TURN no:
Address:		
Contact tel no:		
2(a) OPR authorisation no:	2(b) Is the authorisaiton number at 2(a) held by:	
OP/ / /	<input checked="" type="checkbox"/> (✓) the person named at 1(a) <input type="checkbox"/> or another person established in the Community <input type="checkbox"/>	
Issued by: Supervising Office		
2(c) UK authorisation holders only		
Average rate of duty = % authorised by Supervising Office		
See note 3 <i>An average rate of duty may not be used if the exported goods were IPR goods, or for goods which have been repaired or replaced</i>		
3 Declaration		
I declare that the information given in this document, *and on the (number) continuation sheet(s) attached, is true and complete and that the imported goods are (initial the appropriate statements):		
(Initials)		
.....	Compensating products of goods exported under the UK authorisation number at item 2(a).	
.....	Compensating products of goods exported from (Member State) under cover of the attached INF 2 document(s) numbered	
.....	Replacements for goods which will be exported from the Community within 2 months.	
.....	Goods exported for repair under the simplified procedure. (Notice 235 paragraph 3.4 refers.)	
.....	If using the added value method the goods have not been entered to free circulation at a zero-rate of duty (Notice 235 paragraph 8.3.1 refers.)	
If VAT is being accounted for on a reduced value the following declaration must be initialled:		
.....	Title to the exported goods was not transferred at the time of export nor at any time while they were outside Community customs territory. (Notice 702, paragraph 5.3 and Notice 235, paragraph 2.7 refer.)	
Warning: There are heavy penalties for making false declarations		
Signature	Name: (in BLOCK LETTERS)	
Status:	(See Note 1 overleaf)	Date:

* Delete as appropriate

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.

Data Protection Act 1998

How we use your information

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. Further information can be found on our website, www.hmrc.gov.uk or in our leaflet *Data Protection*.