



HM Customs and Excise

# Returned Goods Relief: declarations to be made when using duplicate lists

**Warning:** There are heavy penalties for making false declarations

## Notes

Please read the following before completing the details and declarations below:

1. You can find full details on Returned Goods Relief and the duplicate list system in our Notice 236, available on our Internet website at [www.hmce.gov.uk](http://www.hmce.gov.uk) or from our National Advice Service (tel: 0845 010 9000).
2. You can only use the duplicate list system for the following Community goods carried in baggage:
  - Professional effects (eg tools, survey, film and radio equipment, theatrical properties, musical instruments etc);
  - works of art and other goods exported solely for exhibition, display or demonstration purposes;
  - trade samples; and
  - trophies which are the property of a recognised sporting association or organising body permanently established in the United Kingdom.
3. Use of the duplicate list and Form C&E 1246 only helps export from, and reimport into, the United Kingdom. You will still need to provide the normal customs documentation and security in the country to which you are taking the goods.

Exporter's name and address

Customs official date stamp (export)

Exporter's VAT Registration Number (if any)

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### A At exportation

I declare that the goods in the attached list are Community goods (other than CAP goods, goods manufactured from CAP goods or excise goods) which will be returned unaltered. At reimportation the appropriate declaration(s) at B will apply.

The list bears the identifying marks .....

Company .....

Signature ..... Status ..... Date .....

### B At reimportation

1. Where the goods are returned from outside the European Community and relief from customs duty is being claimed: I declare that, for **all** the goods in the attached list (identified in A above) the relevant conditions for returned goods duty relief set out in Notice 236 Section 5 have been met.
2. Where the goods are returned from outside the European Community and relief from Value Added Tax is being claimed: I declare that, for the goods in the attached list (identified in A above) -
- † (a) the importer is a taxable person reimporting the goods in the course of business AND that ALL the relevant conditions for VAT relief set out in Notice 236 Section 6, paragraph 6.2 have been met.
  - † (b) the importer is a taxable person reimporting the goods otherwise than in the course of business or is an exempt person AND that ALL the relevant conditions for VAT relief set out in Notice 236 Section 6, paragraph 6.3 have been met.

Company .....

Signature ..... Status .....

† delete which does not apply Date .....

Customs official date stamp (reimport)

Tick box 1 or 2 to show which relief you are claiming

#### 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, climate change levy), 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.