



## Returned goods. Claim for relief from customs duty, CAP charges, excise duty and VAT

This form is for you to claim relief from customs duty, CAP charges, excise duty or VAT, as appropriate, on goods returning to the UK. The conditions for relief and some of the terms used on this form are explained in Customs Notice 236 *'Importing returned goods free of duty and tax'*. We suggest you read the notice before completing this form.

Please then complete Parts A and F in all cases, and Parts B - E as appropriate.

If you want a copy of Notice 236 or more information, ask our National Advice Service (Tel: 0845 010 9000, or +44 208 929 0152 for international callers).

This form and Notice 236 are also available on our Internet website [www.hmce.gov.uk](http://www.hmce.gov.uk).

### Part A. Particulars of Importation

				Postal Depot reference number
				<b>For Official Use</b>
Name and address of importer	Description of goods	If CAP goods state: 1. Net mass / capacity ..... 2. Name and address of company who put the goods into Customs control at export:		Import declaration number / Date stamp

### Part B. Claim for relief from customs duty and charges under the Common Agricultural Policy (CAP) for returned goods; and claim for repayment of CAP export charges

B 1.(i) Are you claiming relief from customs duty and/or CAP charges (or repayment of any CAP export charge) for these goods?	State YES or NO	⇒		If 'YES' go to item B1(ii). If 'NO' go to Part C.
(ii) Were you the person who last exported the goods from the Customs Union?	State YES or NO	⇒		If 'NO', you will probably need the help of the Customs Union exporter to answer the following questions.
B 2. Are the goods CAP goods (see Notice 790)?	State YES or NO	⇒		If 'YES' go to item B3. If 'NO' go to item B4.
B 3. Are these CAP goods being imported within 12 months of their export from the European Community?	State YES or NO	⇒		If 'Yes' go to item B5. If 'No' relief will NOT be allowed if any refunds or charges were applied at export or any other financial advantage was gained under CAP, unless re-import within 12 months is prevented due to circumstances beyond the control of the importer.
B 4. Are the goods being imported within 3 years of their export from the Customs Union?	State YES or NO	⇒		If 'NO' see Notice 236 Para 2.3.
B 5. If the goods were exported to a place outside the Customs Union, from which country of the Customs Union were they exported?	Insert name of country, or 'Not applicable'	⇒		If not United Kingdom see Notice 236 Para 2.2.
B 6. State type of relief allowed at export from the Customs Union (eg Inward processing relief) in respect of the returned goods or any materials, parts or components used in their manufacture.	Details or write 'None'	⇒		If relief was allowed state the amount in Item B7.
B 7. State the amount of duty remitted or refunded now due to be paid (ie the amount of relief allowed at export from the Customs Union).	Enter amount or write 'None'	➔		➔ Transfer this Amount to Part E (item E1).
B 8. Was compensatory levy paid on the export of these goods from the Customs Union?	Enter amount or write 'None'	➔		➔ Transfer this Amount to Part E (item E2).
B 9. Were the goods (or any materials, parts or components used in their manufacture) previously imported into the Customs Union under end-use relief?	State YES or NO	⇒		If 'YES' go to item B 10. If 'NO' go to item B15.
B 10. Were the goods (or any materials, parts or components used in their manufacture) put to their intended end-use before being exported from the Customs Union?	State YES or NO	⇒		In either case go to item B 11.
B 11. Are the goods (or any materials, parts or components used in their manufacture) being declared for the same end-use as on previous import?	State YES or NO	⇒		If 'YES' enter to CPC 94 00 37, or 94 00 38. If 'NO' complete B12 - B14.

**Part B. (Continued)**

B 12. State the full customs duty due on this reimportation.	Enter amount ⇨	£	
B 13. State the customs duty paid and not refunded on the previous import to end-use relief, which is to be off-set against B 12 above.	Enter amount or write 'None' ⇨	£	Evidence to be produced.
B 14. Balance of customs duty due (B 12 minus B 13).	Enter amount ⇨	£	Transfer this Amount to Part E (Item E 4).
B 15. (i) Have the goods undergone any process or repair whilst outside the Customs Union?	State YES or NO ⇨		If 'YES' go to item B 15(ii). If 'NO' go to item B 17.
(ii) Was the process or repair unforeseen at export from the Customs Union?	State YES or NO ⇨		If 'YES' go to item B 15(iii). If 'NO' relief cannot be allowed except in the special circumstances described in Notice 236, Section 5, item 3.
(iii) Did the process or repair result in an increase in export value?	State YES or NO ⇨		If 'YES' go to item B 16. If 'NO' go to item B 17.
B 16. Give details of the process / repair and the circumstances leading to it: ..... ..... ..... ..... .....			Continue on a separate sheet if necessary.  <b>Calculate the Duty now Payable in Part E (Item 6 Boxes (f) - (h)), then go to item B17.</b>
B 17. At export from the European Community, were the goods CAP goods or manufactured from CAP goods (see Notice 790)?	State YES or NO ⇨		If 'NO' go to Part C.
B 18. Were the goods or any constituents used in their manufacture, previously imported into the European Community without payment of all or part of the CAP charges?	State YES or NO ⇨		If 'NO' go to item B 20.
B 19. State the amount of the CAP charges due at the time of previous importation but not paid.	Enter amount ⇨	£	Transfer this Amount to Part E (Item E 5).
B 20. Were the goods the subject of a CAP export licence or covered by an advance fixing certificate?	State YES or NO ⇨		
B 21. Were the goods subject to: - a claim to export refund; or - payment of an export charge; or - any other financial advantage under CAP; or - none of the above.	⇨ ⇨ ⇨ ⇨		Tick the relevant box, and insert the amount of refund or charge, if applicable.
B 22. State Rural Payments Agency (RPA) Registered Number.	State RPA number ⇨		
B 23. State Claim Reference Number.	State Reference Number ⇨		
B 24. State Sheet Number and Line Number.	State Line or Serial Number ⇨		
B 25. State RPA Invoice Number / Payable Order Number.	State RPA Invoice / PO Number ⇨		
B 26. State date of export from the European Community.	State date ⇨		
B 27. Are the goods being returned for one of the reasons listed in Notice 236 Section 7, item 7.6.	State YES or NO ⇨		If 'YES' also identify the reason which applies. If 'NO' see Notice 236 Section 7.
B 28. Were the goods cleared for entry into the country from which they are now being returned?	State YES or NO ⇨		If 'YES' provide evidence of the import. If 'NO' explain why not: ..... ..... .....

## Part C. Claim for relief from excise duty for goods returned from outside the United Kingdom

<p>C 1. Are you claiming relief from excise duty for these goods? (Goods liable to excise duty are listed in Vol I, Part 12 of the Tariff). <b>State YES or NO</b> ⇨</p> <p><b>Note</b> You may claim relief from excise duty on reimportations of whiskies but relief from customs duty and CAP charges (Part B) cannot be allowed (see Notice 236 Para 2.7).</p>		<p>If 'NO' go to Part D If 'YES' complete items C 2 and C 3.</p>
<p>C 2. I DECLARE that:</p> <p>(a) the goods were previously exported from the United Kingdom; <b>AND</b> (b) the goods have not undergone <b>ANY</b> process outside the United Kingdom; <b>AND</b> (c) excise duty has been paid in full and <b>NOT</b> subsequently refunded; <b>OR</b> (d) at the time of their export, the goods contained spirits which were methylated after delivery from the warehouse free of excise duty under the Alcoholic Liquor Duties Act, 1979, Section 9 <b>OR</b> (e) excise drawback or allowance was obtained when the goods were exported and the amounts to be repaid are correctly shown in the boxes below.</p> <p><i>*Delete (c), (d) or (e) as appropriate.</i></p>		
<p>C 3. Excise allowance/drawback claims. <b>Enter trader's reference</b> ⇨</p>		
<p><b>State office at which claim was made and enter claim reference if known</b> ⇨</p>		
<p><b>ENTER AMOUNT OF CLAIM</b> ⇨</p>	<p>£</p>	<p>⇐ <b>Transfer this amount to Box 47, the excise tax line, of the import declaration.</b></p>

## Part D.


### Claim for relief from value added tax (VAT) for goods returned from outside the European Community

<p>D 1. Are you claiming relief from VAT for these goods? .. .. <b>State YES or NO</b> ⇨</p>		<p>If 'NO' go to Part E.</p>
<p>D 2. Does the reimportation meet ALL the conditions in Notice 236, Section 6.</p> <ul style="list-style-type: none"> <li>- Item 6.2 for reimportations by a taxable person in the course of business, or</li> <li>- Item 6.3 for reimportations by a taxable person otherwise than in the course of business or by an exempt person? .. .. <b>State YES or NO</b> ⇨</li> </ul>		<p>If 'YES' go to Part E. If 'NO' relief from VAT cannot be allowed, but certain reimported works of art (see D 3 below) may be eligible for a reduced value for VAT.</p>

### Works of art returned from outside the European Community which are eligible for a reduced value for VAT (You only need to complete D3 if the answer to D2 is 'No')

<p>D 3. Do any of the conditions (a) to (c) below apply?</p> <p>(a) it was exported from the United Kingdom before 1st April 1973,</p> <p>(b) it was exported from the United Kingdom on or after that date and before 1st January 1993 by a person who, had he supplied it in the United Kingdom at the date when it was exported, would not have had to account for VAT on the full value of the supply, or</p> <p>(c) it was exported from the United Kingdom on or after 1st January 1993 by such a person to a place which, at the time, was outside the member States,</p> <p>being in each case, a work of art which has not been imported between the time when it was exported and the importation in question.</p> <p>Notice 702 VAT: Imports gives further information.</p>		<p>If 'YES' go to part E.</p> <p>If 'NO' the goods are not eligible for a reduced value for VAT.</p>
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**Part E. Worksheet for duty payable on entry for returned goods relief**

E 1.	Inward processing relief payable Amount declared at item B 7).	State amount or 'NONE'	£	(a)	
E 2.	Compensatory levy deductible (item B 8).	State amount or 'NONE'	£	(b)	
E 3.	Net relief now due to be paid - (a) minus (b).			State amount or 'NONE'	£ (c)
E 4.	End-use payable - amount declared at item B 14.			State amount or 'NONE'	£ (d)
E 5.	CAP charges - amount declared at item B 19.			State amount or 'NONE'	£ (e)
E 6.	Duty chargeable on goods or processed or repaired abroad (item B 16).				
	Quantity of returned goods	Total value of returned goods	Commodity Code	Rate of charge	Gross Customs Duty (f)
	Quantity of exported goods	Value of exported goods	Commodity Code	Rate of charge	Customs Duty (g)(i)
					(g)(ii)
	<b>TOTAL (g(i)+g(ii))</b>				(g)(iii)
	Net duty payable on the process / repair (f) minus (g)(iii)				£ (h)
E 7.	Total Duty (c+d+e+h+j) to be transferred to Box 47, the Duty Tax line, of the Import Declaration. <b>TOTAL</b> 				£ (j)

**Note:** If you are authorised to use the added value method to calculate your duties due under Outward Processing Relief arrangements (Notice 235), you should write the cost of processing the goods plus freight and insurance costs in the 'Total value of returned goods' box and multiply that figure by the 'Rate of charge' amount.

**Part F. Declaration, claim and undertaking**

I declare that the particulars given on this form and the answers to the questions are true and complete and entitle the goods to relief from \* *customs duty / CAP charges / excise duty / VAT*, and I claim relief accordingly.

**WARNING: There are heavy penalties for making false declarations.**

Signature ..... Date .....

Status of signatory \* Director, company secretary, partner, individual importer, authorised employee or authorised agent  
**(Eligible signatories to this declaration are listed in the Tariff Volume 3, Part 3, item relating to Box 54).**

Full name of Signatory (in BLOCK LETTERS) .....

When signed by an authorised agent state  
full name of signatory's business (in BLOCK LETTERS) .....

**NOTE:** The Customs Union comprises the Customs Territory of all countries of the European Community (Austria, Belgium, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, the Irish Republic, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden and the United Kingdom) and Turkey, San Marino and Andorra.

\* Delete as necessary

**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.

<b>FOR OFFICIAL USE (BY RPA, NEWCASTLE)</b>	Office date stamp
<p><b>A. Statement for Export Licences or Advance Fixing Certificates.</b></p> <ul style="list-style-type: none"> <li>* Exported without licence or certificate.</li> <li>* Attributions on licence or certificate cancelled.</li> <li>* Return due to force majeure. (Licence / certificate not required for cancellation of attributions).</li> <li>* Unexpired licence or certificate to be presented to H M Customs and Excise.</li> </ul> <p>Signature (and name in BLOCK LETTERS) .....</p>	
<p><b>B. Statement for Grant of Refunds or other Amounts Provided for on Exportation.</b></p> <ul style="list-style-type: none"> <li>* No refunds or other amounts granted on exportation.</li> <li>* Refunds or other amounts on exportation repaid for ..... (quantity).</li> <li>* Entitlement to payment of refunds or other amounts on exportation cancelled for ..... (quantity).</li> <li>* Not verified.</li> </ul> <p>Signature (and name in BLOCK LETTERS) .....</p>	Office date stamp
<p><b>C. Statement for Grant of other Financial Advantages under CAP. (other than specified under B).</b></p> <ul style="list-style-type: none"> <li>* No financial advantage granted.</li> <li>* Financial advantage repaid for ..... (quantity).</li> <li>* Entitlement to payment of financial advantage cancelled for ..... (quantity).</li> <li>* Not verified.</li> </ul> <p>Signature (and name in BLOCK LETTERS) .....</p>	Office date stamp

<p><b>D. Statement for Export Charge.</b></p> <ul style="list-style-type: none"> <li>* Net charge applied on exportation.</li> </ul> <p>Signature (and name in BLOCK LETTERS) .....</p>	Office date stamp
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<b>FOR OFFICIAL USE (By H M Customs and Excise)</b>	Office date stamp
<p><b>E. Result of Claim to Returned Goods Relief for CAP Goods</b></p> <ul style="list-style-type: none"> <li>* Returned goods relief refused.</li> <li>* Goods admitted as returned goods under Article 844(2) of Regulation (EEC) No. 2545/93 (i.e. force majeure).</li> <li>* Returned goods relief granted, but goods were <b>NOT</b> returned due to force majeure. (Applicable only to goods which were subject to a net charge at exportation, but were not returned for reasons of force majeure: therefore no entitlement to repayment of the charge).</li> </ul> <p>Signature (and name in BLOCK LETTERS) .....</p>	

\* Delete as necessary