



# Application for repayment/remission(\*)

EUROPEAN COMMUNITY

Read the notes on the back of the copy before completing the form

Tick the appropriate boxes

|  |   |  |   |  |  |
|--|---|--|---|--|--|
| 1 Original for HM Revenue & Customs authorities<br><br>1   | 1 Importer name, address and postcode                               |  | 2 Representative name, address and postcode     |  |  |
|  | Phone number  |  | Phone number                                    |  |  |
|  | VAT registration number   |  | VAT registration number                         |  |  |
|  | 3 EPU name, entry number and date                                   |  | 4 New Customs regime (CPC), if any              |  |  |
|  |   |  | 5 Description of the goods, number and type     |  |  |
|  | 6 CN code   | 7 Net quantity   |   | 8 Customs value  |  |
|  | 9 Basis of claim, with supporting evidence and technical literature |  |   |  |  |
|  | <input type="checkbox"/> C88/E2                                     | <input type="checkbox"/> Substitute entry  | <input type="checkbox"/> Preference certificate | <input type="checkbox"/> VAT disclaimers                 |  |
|  | <input type="checkbox"/> Invoice                                    | <input type="checkbox"/> Airway bill   | <input type="checkbox"/> Direct representation  | <input type="checkbox"/> Boxes 1 and 2 completed in full |  |
|  | 10 Repayment and remission details                                  |  |   |  |  |
|  |   | Amount paid  | Amount due to HMRC                              | Total repayment  |  |
|  | Duty  |  |   |  |  |
| VAT  |   |  |   |  |  |
| Other  |   |  |   |  |  |
| Totals   |   |  |   |  |  |
| 11 Person to be repaid (1)   |   | <input type="checkbox"/> Importer  | <input type="checkbox"/> Representative         | <input type="checkbox"/> Current month amendment         |  |
| 12 Application is made for repayment or remission of import duty under the following Article of the Code (1)               |   | BACS details _____   |   |  |  |
| <input type="checkbox"/> 236                      237 <input type="checkbox"/> 239 <input type="checkbox"/>                |   | Account name _____   |   |  |  |
| The undersigned hereby declares that the information contained in this form and supporting documents is true and complete. |   | Account number _____   |   |  |  |
|  |   | Sort code <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table> |   |  |  |
|  |   |  |   |  |  |
| Full names _____   |   | 13 Acknowledgement of receipt of application by HM Revenue & Customs   |   |  |  |
| Signature _____  |   |  |   |  |  |
| Fax number _____   |   |  |   |  |  |
| Date     /     /   |   |  |   |  |  |
| Status <input type="checkbox"/> Importer <input type="checkbox"/> Representative   |   | Stamp _____  |   |  |  |
|  |   | Local reference number _____   |   |  |  |
| 14 Authorisation of claim  |   | Stamp  |   |  |  |
| Claim authorised or rejected (2)   |   | Authorising officer signature _____  |   |  |  |
|  |   | Countersigning officer signature _____   |   |  |  |
|  |   | Date     /     /   |   |  |  |
|  |   | _____  |   |  |  |
| WARNING: THERE ARE HEAVY PENALTIES FOR MAKING FALSE DECLARATIONS   |   |  |   |  |  |

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 (1) Tick the appropriate box.  
 (2) Delete as appropriate.

## Notes

### (A) General note

The part of the form constituting the application (boxes 1 to 12) shall be filled in by the applicant so that it is legible and indelible, preferably using a typewriter. It shall not contain any erasures or overwritten words. Correction should be made by crossing out the wrong details and adding further particulars, as necessary. Corrections must be initialled by the applicant.

### (B) Special notes relating to the relevant box numbers

- 1 Give the name, VAT registration number, full address, including the postal code and phone number of the importer.
- 2 Give the name, VAT registration number, full address, including the postal code and phone number of the representative.
- 3 Provide particulars of the EPU, entry number and date of customs declaration related to this application for repayment/remission.
- 4 Except in the cases referred to in Article 236 of the Code, state customs approved use or treatment to which the applicant wishes to assign the goods, that is, re-export from the EC, entry to another customs procedure, placing in a free zone/free warehouse, destruction or delivery to a charity. Supply details of any relevant HMRC authorisation.
- 5 Give the usual trade description of the goods or their tariff description, which must correspond to that used in the customs declaration referred to in box 3. State the number, marks, identification numbers of packages, and so on. In the case of unpackaged goods, state the number of objects or indicate 'in bulk'.
- 6 Supply the Combined Nomenclature code; that is, commodity code.
- 7 The original quantity must be expressed in units of the metric system.
- 8 Indicate the customs value of the goods.
- 9 State the reasons for the claim and supply supporting evidence, including any relevant technical literature. Tick the appropriate boxes to indicate if you have provided the listed details/information. The processing of your claim may be delayed if the basis of the claim is unclear. If a belated claim to Tariff Quota is being made, annotate in red at the top right hand corner 'QUOTA'. If your claim involves a CPC (Customs Procedure Code) change, has it been authorised by your local HMRC control officer? Make sure that all relevant documents are enclosed.
- 10 Give details of the amount of the claim and show any calculations on a separate working sheet.

- 11 Indicate to whom the potential refund should be paid by ticking the appropriate box. To facilitate repayment, please provide BACS details, that is, name of account holder, account number and sort code. (If necessary, this information can be sent separately in confidence.) BACS details obligatory for claims over £20,000.

CMA (Current Month Amendment). Tick box if:

- (i) Duty/VAT were paid from agent's or importer's duty deferment account and
- (ii) Application for repayment is made within the same calendar month as the date of the import entry.

Any adjustment will be made to the payee's deferment statement.

- 12 List of circumstances as per Council Regulation (EEC) Number 2913/92, which may justify repayment/remission.
  - Article 236 No customs debt/ overpaid duties not lawfully due.
  - Article 237 Duties paid, but declaration invalidated by customs
  - Article 239 Special situations resulting from circumstances in which no deception or obvious negligence may be attributed to the person concerned.

The Article of the Community Customs Code under which the claim is made and the status of the applicant should be indicated by ticking the appropriate boxes.

13 and 14. Official use only.

### (C) HM Revenue & Customs Charter Standards

We aim to repay any overpaid duty within 30 working days of receiving a valid claim. If it takes longer, we will write to explain the delay.



**HM Revenue  
& Customs**

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|   |   |   |   |  |
|---|---|---|---|--|
| 2<br>Duplicate for the applicant  | 1 Importer name, address and postcode   |   | 2 Representative name, address and postcode |  |
|   | Phone number  |   | Phone number                                |  |
|   | VAT registration number   |   | VAT registration number                     |  |
|   | 3 EPU name, entry number and date   |   | 4 New Customs regime (CPC), if any          |  |
|   | 5 Description of the goods, number and type   |   |   |  |
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| Other   |   |   |   |  |
| Totals  |   |   |   |  |
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| The undersigned hereby declares that the information contained in this form and supporting documents is true and complete.                            |   | Account number _____  |   |  |
| Full names _____  |   | Sort code <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> |   |  |
| Signature _____   |   | 13 Acknowledgement of receipt of application by HM Revenue & Customs  |   |  |
| Fax number _____  |   | Stamp _____   |   |  |
| Date                      /                      /  |   | Local reference number _____  |   |  |
| Status <input type="checkbox"/> Importer <input type="checkbox"/> Representative  |   |   |   |  |
| 14 Authorisation of claim   |   |   |   |  |
| Claim authorised or rejected (2)  |   | Authorising officer signature _____   |   | Stamp<br><div style="border: 1px solid black; width: 100%; height: 100%;"></div> |
|   |   | Countersigning officer signature _____  |   |  |
|   |   | Date                      /                      /  |   |  |
|   |   |   |   |  |

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- 3 Provide particulars of the Entry Processing Unit (EPU) entry number and date of Customs declaration to this application for repayment/remission.
- 4 Except in the cases referred to in Article 236 of the Code, state customs approved use or treatment to which the applicant wishes to assign the goods, i.e. re-export from the EC, entry to another customs procedure, placing in a free zone/free warehouse, destruction or delivery to a charity. Supply details of any relevant HMRC authorisation.
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