

Foreword

This notice cancels and replaces Notice 199 (February 2002). Details of any changes to the previous version can be found in paragraph 1.1 of this notice.

Further help and advice

If you need general advice or more copies of Customs and Excise notices, please ring the **National Advice Service** on **0845 010 9000**. You can call between **8.00 am and 8.00 pm, Monday to Friday**.

If you have **hearing difficulties**, please ring the **Textphone** service on **0845 000 0200**.

If you would like to speak to someone in **Welsh**, please ring **0845 010 0300**, between **8.00 am and 6.00 pm, Monday to Friday**.

All calls are charged at the local rate within the UK. Charges may differ for mobile phones.

Other notices on this or related subjects

[199A Temporary storage](#)

[200 Temporary importations into the EC](#)

[221 Import duty relief for exports \(inward processing relief\)](#)

[232 Customs warehousing](#)

[235 Outward processing relief](#)

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[266 Rejected imports: repayment of duty and VAT](#)

[334 Free zones](#)

[464 Inland clearance](#)

[501 A brief guide to import procedures](#)

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1. Introduction

1.1 What is this Notice about?

This notice outlines the customs procedures which apply to the importation of goods into the United Kingdom from places outside the Community, from the time of their arrival until they are entered to free circulation or another customs procedure.

It also describes the rules governing the liability for customs debt and the procedures for collecting and recovering those debts.

1.2 What's changed?

This latest version has been restructured but only the technical content of sections 7 and 9 (previously 5 and 6) have changed from the February 2002 edition. A new section 8 on repayments and remissions has been added.

You can access details of any changes to this notice since January 2004 on our Internet site at www.hmce.gov.uk or by telephoning the National Advice Service on 0845 010 9000.

This notice and others mentioned are available both on paper and on our website.

2. Bringing goods into the Community

2.1 Bringing goods to an approved place

When you bring goods into the Community through the United Kingdom (UK), you must take them without delay to a place approved by us, that is an approved office of destination, and then present them to us.

2.2 What places are approved in the United Kingdom?

Goods imported by sea must be landed at an approved wharf. Contact our National Advice Service for details of approved wharves around the coast.

Goods imported by air must be landed at a Customs and Excise approved airport. These are listed in paragraph 2.3. At the airport, goods must be taken to the approved examination station.

For goods imported by pipeline or similar means, you must arrange the procedures through your local customs control officer.

When goods are cleared inland, they may be removed to an approved temporary storage premise, namely, an Inland Clearance Depot, Transit Shed, Remote Transit Shed or Enhanced Remote Transit Shed. Alternatively, goods may move under local clearance procedures to an authorised importer's approved premises.

2.3 What are the designated Customs and Excise airports?

The following are designated Customs and Excise airports:

Aberdeen
Belfast International
Biggin Hill
Birmingham International
Blackpool
Bournemouth (Hurn)
Bristol
Cambridge
Cardiff/Wales
Coventry
East Midlands
Edinburgh
Exeter
Farnborough
Filton
Gatwick
Glasgow
Heathrow
Humberside
Kent International (Manston)
Leeds/Bradford
Liverpool
London City
Luton
Lydd
Manchester
Newcastle
Newquay
Norwich
Plymouth
Prestwick
Sheffield City
Shoreham
Southampton
Southend
Stansted
Sumburgh
Teeside

2.4 How do I bring goods through another Member State to the UK

If your goods arrive in another Member State but you intend to put them into free circulation in the UK, they will need to travel under a transit procedure. Transit rules apply until they reach an approved office of destination. You can put the goods under an international transit procedure, for example TIR, before they enter the Community or under the Community Transit Procedure when they enter the Community.

3. Requirements for presenting goods to Customs

3.1 What is required when the goods first arrive?

Imported goods from third countries must arrive at a designated place and must be presented to us by the person who brought the goods into the Community. Presentation means informing us in the required manner that the goods have arrived.

Once you have presented goods to us, you must lodge a summary declaration with us no later than the first working day following the day of presentation.

3.2 Who should present the goods?

The person, or the person representing them, who has brought the goods into the Community, or the person who assumes responsibility for their onward carriage, should present them.

3.3 How do I present the goods?

You may present goods by:

- using an approved computerised trade inventory system linked to Customs; or
- lodging form C1600A at the designated Customs office, the address of which will be advised by the port or airport concerned.

You should present goods which have been moved under a transit procedure to us under the rules applicable to that regime. After presentation, the rest of this notice will apply to these goods.

3.4 Are there time limits for presentation?

Yes. Goods must be presented within 3 hours of their arrival at the place of unloading. If the Customs office is closed, presentation must be made within an hour of it reopening.

3.5 Can presentation be waived?

No.

3.6 Who should make the summary declaration?

The declaration must be made by one of the following:

- the person who conveyed the goods into the Community;
- the person who assumes responsibility for their onward carriage;
- the shipping, airline or haulage company; or
- the representative of any of the above.

3.7 What is the summary declaration?

The summary declaration is form C1600. We may accept commercial documents or computer records instead if they contain the necessary details.

Acceptable commercial documents include:

- bills of lading;
- air way-bills;
- container manifests;
- load lists;
- manifests; and
- consignment records (on computerised inventory systems).

If you want to use commercial documents, first contact the Customs office at the place of unloading to agree which commercial documents are acceptable.

Where goods have travelled under the Community or common transit procedures, the copy of the transit document retained by the Office of Destination will be the summary declaration. This applies to manifests used under the Community transit simplified procedures for transport by air or sea.

3.8 When should the summary declaration be made?

A summary declaration must be made within 24 hours of presentation. If the goods are entered or re-exported from the Community or destroyed before the time when the summary declaration has to be made, we may be prepared to waive lodgement. You must contact the Customs office at the place of unloading to see whether we are prepared to do this.

3.9 Can I combine presentation and summary declaration?

Yes. Contact the Customs office at the place of unloading for advice.

4 Unloading and storage of goods

4.1 Where can I unload goods?

You may only unload goods from a ship, aircraft or vehicle after presentation and with our permission at places approved by us. In emergencies, goods may be unloaded for safety reasons without permission. However you must inform us immediately of their arrival once the goods have been unloaded.

You must also unload goods if we so require, so that the goods and the means of transport may be examined.

4.2 Are lightering or lightening operations allowed?

Yes. Where it is necessary for cargo to be transferred at sea from an importing ship at deep water anchorage to smaller vessels, for example barges for delivery ashore, we may give our permission for these operations. You should contact the Customs office at the place of unloading to agree procedures for transporting the goods to an approved wharf. We shall impose conditions and specify the route the goods must take.

4.3 Are there restrictions on the movement of goods after unloading?

Yes. After presentation, goods have the status of being in temporary storage until they are assigned to a Customs approved treatment or use. While in temporary storage, goods may not be removed, opened or examined without our permission and may only be handled in a way which preserves them without changing them. They may only be stored in places which we have approved. These are called temporary storage facilities in Community law.

For goods imported by sea, wharves and transit sheds may be approved as places for temporary storage purposes subject to conditions being met. At airports, transit sheds will be approved. Premises, including those away from ports and airports such as Enhanced Remote Transit Sheds or Inland Clearance Depots will only be approved subject to certain conditions being met. The restrictions on movement of goods in temporary storage also apply to goods brought into a free zone.

4.4 What are the conditions for Customs approval of temporary storage premises?

They include a requirement for the operator of the temporary storage premises to:

- maintain adequate physical security of the premises;
- keep stock accounts which enable the movement of the goods to be traced; and
- provide security for the goods.

Operators of Customs approved temporary storage facilities have obligations under the Community Customs Code and the Implementing Regulations which must be observed in addition to the specific terms of any written conditions of approval.

You can obtain more information about temporary storage facilities and general conditions of their approval from our National Advice Service.

4.5 What happens if goods are removed without permission?

A customs debt will arise if the conditions of temporary storage are breached. If the goods are removed unlawfully, we may hold the person holding the goods personally liable for any customs debt incurred. In addition, the person removing the goods and others may be guilty of an offence (see section 10).

4.6 Are there any other conditions?

We shall require operators of temporary storage facilities to provide some form of financial security, usually a Deed of Undertaking. For further information, contact your local Entry Processing Unit.

5 Disposal of presented goods

5.1 What can be done with the goods?

Goods presented to us must be assigned to a Customs approved treatment or use.

5.1.1 Customs approved treatment

These are:

- the placing of goods under a Customs procedure (see paragraph 5.1.2);
- their entry into a free zone or free warehouse;
- their re-exportation from the customs territory of the Community;
- their destruction; and
- their abandonment to the Exchequer.

5.1.2 Customs procedures

Customs procedures are:

- release for free circulation;
- transit;
- customs warehousing;
- inward processing;
- processing under Customs control;
- temporary admission;
- outward processing; and
- exportation.

5.2 Are there any time limits for disposal?

Yes. Goods must be assigned to a Customs approved treatment or use within:

- **45 days** of the summary declaration for goods imported by sea; or
- **20 days** of the summary declaration for goods imported by other means.

If you cannot arrange for the goods to be assigned to a Customs approved treatment or use within the period allowed, you must apply in writing to the Customs office for the place where the goods are stored for an extension of time. Your application must give the reason for the request and the following information:

- the name and address of the applicant;
- the location of the goods;
- the number of the summary declaration, or indication of previous customs procedures, or the means of identifying the means of transport on which the goods are located; and
- all other information necessary for identifying the goods.

When an application is granted, we shall write to you giving a date by which the goods must be entered. You must pass a copy of this letter to the operator of the temporary storage facility.

5.3 How do I declare goods for free circulation or another customs procedure?

You can make a declaration on the SAD at a Customs office when the goods to which it relates have arrived at that office. We may allow a declaration to be lodged before the arrival of the goods but it will only be accepted when the goods have actually arrived and been presented as described in section 3.

You can find out more about how to declare goods by consulting the Integrated Tariff of the United Kingdom. You can purchase it from the Stationery Office and by mail, fax and telephone only from them at PO Box 29, Norwich, NR3 1GN. Telephone orders/general enquiries 0870 600 5522. Fax orders 0870 600 5533. E-mail customer.services@theso.co.uk.

5.4 Where can I declare the goods?

A declaration is normally made where the goods can be physically presented to us. This may take place at an approved airport, port, approved temporary storage area or Local Clearance Procedure premises.

5.5 Can I examine the goods before I declare them?

Yes. If you need to examine the goods, contact the Customs office where they are stored and ask for permission. If you want to take samples, you must make a written application to us and include the following information:

- the name and address of the applicant;
- the location of the goods;
- the number of the summary declaration, or indication of previous customs procedures, or the means of identifying the means of transport on which the goods are located; and
- all other information necessary for identifying the goods.

5.6 How do I place goods under a transit procedure?

You should present the goods together with the appropriate transit document to us at the office of departure where the transit movement will start.

5.7 How do I place goods in a free zone?

The procedure is outlined in Notice 334 *Free zones*.

5.8 How do I destroy goods?

If you wish to destroy goods, you must make a written application to the Customs office for the place of storage. The application must be signed by the owner of the goods and include the following details:

- the name and address of the applicant;
- the location of the goods;
- the number of the summary declaration, or indication of previous customs procedures, or the means of identifying the means of transport on which the goods are located; and
- all other information necessary for identifying the goods.

You should pass a copy of our authorisation, which will set out the conditions which must be met, to the operator of the temporary storage facility. Destruction of the goods must not entail any expense to the Exchequer.

5.9 What happens if the goods are not declared or otherwise dealt with within the time allowed?

If the goods are not assigned to a Customs approved treatment or use within the time allowed, including any extensions granted, we are required without delay to take measures, including sale of the goods, to ensure that they are properly disposed of. We may take them to a Queen's Warehouse.

Storage charges are the responsibility of the person in possession of the goods, unless the goods have been formally seized. In the latter case, we are not responsible for accrued charges prior to seizure.

Goods subject to controls operated on behalf of other government departments

5.10 Special conditions apply to goods which are subject to controls operated on behalf of other government departments

These include the need for veterinary or other health checks to be carried out before temporary storage status is ended. The production of import licences, certificates etc may also be required when the goods are entered.

6 Community goods

6.1 Does this notice apply to any Community goods?

Yes, it applies where Community goods have to be presented to us under Community regulations.

6.2 Which goods are affected?

Certain goods from those parts of the customs territory where the VAT Directive does not apply are affected. The parts of the customs territory concerned are as follows:

Åland Islands
Canary Islands
Channel Islands
French Guiana
Guadeloupe
Martinique
Mount Athos (Agion Poros)
Reunion

6.3 How are these goods identified?

They will travel to the UK under the internal Community Transit Procedure (T2). The Office of Destination copy of the T2 will act as the summary declaration.

6.4 Are any other goods affected?

There are also certain circumstances where Community goods must have their status established. It must be established unless the goods are carried by air between two Community airports under cover of a single transport document or carried by sea on an authorised regular shipping service. The affected goods are usually either:

- in temporary storage in a free zone or free warehouse; or
- placed under a suspensive procedure when they have been brought into the customs territory of the Community.

If the status document is not available at the port or airport of destination, the goods will be treated as goods of third country origin until their status is established.

7 Customs debt

7.1 What is “customs debt”?

“Customs debt” is used in this section to refer to import duties (customs duties, anti-dumping duties, CAP charges) which become payable upon importation of goods to the Community. HM Customs and Excise must ensure that the correct import duties are paid on imports into the UK, by the person who is liable to pay them. Import VAT is covered in section 9.

7.2 Who is liable for the customs debt?

The “declarant” is primarily liable for the customs debt and is the person, firm or company who makes the customs declaration in respect of the goods being imported. The declaration is usually on form C88, the Single Administrative Document (SAD),

If you are the declarant and use an agent to make the customs declaration as your representative, the agent may also become liable for the customs debt. This depends on whether the representation is “direct” or “indirect”. These terms are explained below in paragraph 7.4.

If you make a declaration for another person but do not declare the representation on the form C88 (SAD) indicating either direct or indirect, you will be considered to be representing only yourself and liable for the customs debt.

7.3 Who is a declarant?

A declarant is the natural person (an individual) or legal person (company, partnership, public body etc) who either makes the declaration in his own name or in whose name a declaration is made by a representative. Often this is not the same as the individual who signs the form as, for example, a limited company has officers or other employees to do this on their behalf. When this happens, the individual who signs on behalf of the legal person is not the declarant, the legal person is.

You can be the declarant if you are able to present the goods and the relevant documents to Customs and make a customs declaration for the goods. However, if the acceptance of a customs declaration imposes obligations on a particular person, then you can only be the declarant if you are that person.

To be the declarant, you must be established in the Community. Individuals who are normally resident in the Community are regarded as established in the Community, as will any company that has a genuine permanent place of business or its registered office in the Community. However, if you are making a declaration for transit or temporary importation, or only declare goods on an occasional basis, you do not need to be established in the Community.

7.4 What are the types of representation?

You can act as a representative for another person in one of the following ways:

- direct, where you act in the name of, and on behalf of, another person; or
- indirect, where you act in your own name but on behalf of another person.

If you make a customs declaration in your own name, but for a potential customer, you will be liable for any customs debt that arises upon the acceptance of the declaration by Customs.

If you do not state the representation on the customs declaration or you are not empowered to be a representative of another person, then you will be deemed to be acting in your own name and on your own behalf.

If you delegate a task to a sub-agent, then the sub-agent is bound by the type of representation you have agreed with the principal.

7.4.1 Direct representation

When you make a customs declaration acting as a direct representative on behalf of a principal i.e. the declarant, the principal will be liable for the customs debt. You and any sub-agent will have no liability for the customs debt.

The agreement between you and the principal must provide, either implicitly or explicitly, for the delegation of tasks to a sub-agent in order for the sub-agent to be empowered to represent the principal. If such a provision is absent, then the sub-agent will not be empowered to represent the principal in making a customs declaration. If he does nevertheless, the sub-agent may also become liable for customs debt.

7.4.2 Indirect representation

When you make a customs declaration acting as an indirect representative on behalf of a principal, both you and the principal will be liable for the customs debt. We will be entitled to seek payment from either you and/or the principal.

If you delegate the making of a customs declaration to a sub-agent, then the sub-agent will become liable for the customs debt along with the principle, but not you. This is because you have not made the declaration nor have you the responsibility for performing the acts and formalities required by customs rules.

7.4.3 Empowerment/authorisation of a direct or indirect representative

The scope of your authority to act as a direct/indirect representative can be inferred from circumstantial evidence and formal written authorisation by the principal is not a legal requirement. However a formal written authorisation stating that you are empowered to be a direct representative or indirect representative, (whichever is agreed between you and the principal), will avoid any doubt regarding who is liable for the customs debt.

If you do not hold written authorisation, you risk of being regarded as acting solely on your own behalf. If the authorisation does not confirm the type of representation, you could be regarded as an indirect representative. In both cases, you would be liable for the customs debt. You should therefore consider obtaining confirmation of your empowerment to act for a principal as a direct or indirect representative in writing.

The statement on a customs declaration indicating that you are acting in direct representation or indirect representation will normally be accepted unless we need to check the accuracy of the statement.

7.4.4 Customs Freight Simplified Procedures (CFSP) representation

If you are an authorised CFSP trader making declarations on behalf of your principals (clients), this can only be made by way of indirect representation. The declarant has to be the person who has the CFSP authorisation. Therefore, if you are that person making a customs declaration on behalf of another, it is being made indirectly.

7.5 How should Box 54 of the SAD be completed?

If you are making the declaration, insert your original hand-written signature. If you are an officer or other employee of the legal person making the declaration, such as a limited company, you should print your full name and your status/job title after your signature.

When you are making the customs declaration as a representative, the completion of Box 54 depends on the type of representation that you have shown in Box 44 of the declaration. Enter as appropriate:

- the place at which the declaration was made and the date (both direct and indirect representation);
- the name of the declarant followed by “pp” or “by” the name of the representative (for direct representation) or, the name of the representative (for indirect representation);
- the handwritten signature of the person completing the form (both direct and indirect representation);
- the full name of the person completing the form (both direct and indirect representation); and
- the status of the person completing the form (e.g. clerk) (both direct and indirect representation).

In signing box 54, a legal declaration is being made that the details shown on the declaration and any continuation sheets are true and complete and that the requirements of any national or EC legislation have been met.

7.6 Who is to be pursued for the customs debt?

This depends upon whether representation is involved and the type of representation agreed between the parties concerned.

If you are acting as a direct representative, that is you are making a customs declaration on behalf of a principal in their name, the principal is the declarant and liable for the customs debt, not you.

If you are acting as an indirect representative, that is you are making a customs declaration on behalf of a principal in your own name, then you are the declarant. However, both you and the principal are liable for the customs debt. Therefore we will pursue both you and the principal for the payment of the debt. If one of you is insolvent, the debt will be claimed in the insolvency. If only one of you is established in the Community, we will pursue that debtor.

If you make a declaration in your own name on your own behalf, you are the declarant and liable for the customs debt.

7.7 In VAT Groups, which company is the customs debtor?

The debtor will be the member company which makes the customs declaration.

7.8 How is the debt (underpayment) notified?

We issue a post clearance demand note (C18) to the appropriate person that a customs debt is due. This includes any voluntary disclosures that have been made to us.

7.9 Is interest due on the debt?

We will charge interest on the customs debt if it is not paid by the due date. The due date is ten days from the date of issue of the C18. Interest will however be waived if payment is received within five days of the due date.

The rate of interest charged is the same as that charged for all UK departmental duties and taxes, and is subject to a minimum charge of £25.00. Any interest charged will be notified separately.

The rate of interest is available on the internet.

7.10 Is there a time limit for recovery action?

We have 3 years from the date the customs debt was incurred, usually the date the original declaration was accepted by Customs, to notify you of the customs debt. However, if the customs debt was the result of an act that has or could have given rise to criminal proceedings, we can notify you and pursue the debt after the 3 year period.

7.11 What about payments on deposit?

A payment can be made at importation as a security for duty before the customs debt is properly established. We refer to this as a payment "on deposit". Therefore it is a form of security for duty - **not payment of the duty**. If the deposit is not sufficient to cover the customs debt once established, then the balance will be due from the customs debtor or debtors.

Any deposit remaining once the customs debt has been established, will be repaid to whoever provided the original deposit.

8 Repayments and Remissions

8.1 What are repayments and remissions?

These are procedures available to you if you are liable for the customs debt and consider you have:

- paid too much import duty on the imported goods and should have a repayment, or
- been asked to pay additional amounts of import duty which you do not think is your responsibility to pay and want to ask for remission.

These procedures are subject to legal requirements which specify when a repayment or remission of import duties can be made.

8.2 What is the legal basis of the conditions and procedures for a repayment or remission?

These are contained in Council Regulation 2913/92 (the Community Customs Code), Articles 235 to 242 and in Commission Regulation 2454/93, Articles 878 to 909.

Repayments and remissions are defined in Code Article 235.

Repayments: the total or partial refund of import duties or export duties which have been paid.

Remissions: either a decision to waive all or part of the amount of a customs debt or a decision to render void an entry in the accounts of all or part of an amount of import or export duty which has not been paid.

In general terms, remission is where the customs debt has not been paid and is either no longer legally due or we have decided not to pursue the debt after re-considering the relevant circumstances.

8.3 In what circumstances may there be a repayment or remission of a customs debt?

Code Articles 236 to 239 state the particular circumstances that may justify a repayment or remission claim.

These are where:

- the duty was not legally due when the customs declaration was made. However, it does not apply when the amount due was the result of deliberate action by the person concerned (Article 236);

- Customs have notified a trader of an additional customs debt arising from a declaration but it was caused by Customs error that could not have reasonably been detected by the trader. The trader having acted in good faith and complying with the requirements appropriate to the declaration (Article 236);
- a declaration is invalidated by Customs and duty has been paid (Article 237);
- goods are defective or not according to contract (Article 238); and
- situations result from circumstances in which no deception or obvious negligence can be attributed to the person concerned but there is evidence that a special situation may exist (Article 239).

8.4 Is there a time limit for claims?

You need to present applications for repayments and remissions within certain time-limits and they differ according to the basis of the claim as follows:

- For a **claim under Article 236**, your application should be received within three years from the date you were notified of the debt, usually the date of the customs declaration or post clearance demand note (C18). The three year time limit can be extended if you can provide evidence that you were prevented from making a claim within the three years as a result of unforeseeable circumstances or force majeure;
- For a **claim under Article 237**, it is normally three months after Customs acceptance of the Customs declaration;
- For a **claim under Article 238 and 239**, it is normally twelve months from the date the debt was notified, usually the date of the declaration. This can be extended if it is an exceptional case.

8.5 How do I apply for a repayment or remission?

Your application should be made on a form C285 but see paragraph 8.6. We can, however, accept a letter from you provided it contains the same information required by the C285. Your application should be accompanied with the supporting evidence (including a copy of the original customs declaration) and:

- For repayments, the application should be sent to:

National Duty Repayment Centre (NDRC)
Building 22
Priory Court
St Johns Road
Dover
Kent. CT17 9SH

However, some EPU's will continue to deal with their repayment claims for a short period until the work migrates to the NDRC. Any application should be sent to the post clearance section of the EPU where the original declaration was lodged until the date of migration. The EPU's concerned are:

EPU	Migration date
Newcastle, Leeds, Teesport	31/12/03
Immingham, Manchester	31/12/03
Glasgow, Prestwick	31/03/04
Edinburgh, Dundee	31/03/04

- For remissions, the application should be sent to your nearest Customs Business Centre.

8.6 Is there any other forms of application that could apply?

You should use form C&E 1179 and send the claim to your nearest Customs Business Centre as explained in Notice 266 *Rejected imports: repayment or remission of duty and VAT* for the following:

- Article 238 claims where the goods concerned are considered to be 'defective or not accordance with contract', or
- Article 239 claims covered by the specific situations listed in Notice 266 paragraph 3.1 (a) to (o).

You should use form C&E 813 or C&E 823 for claims for refunds under Inward Processing Relief (IPR) (Drawback), as explained in Notice 221 *Inward processing relief*.

8.7 What if I do not have the complete information/supporting documentation and the time limit to a claim is near?

In this situation, we can accept incomplete repayment/remission claims but they must contain a minimum amount of information as follows:

- your name and address or your representative;
- list of the customs declarations (for CFSP traders this would be reference to the supplementary declarations) or post clearance demand (forms C18) references relating to the claim;
- name of Customs office which accepted the customs declaration or issued the C18 unless it is already evident from above; and
- if appropriate, details of the next intended customs procedure you wish to apply to the goods and whether you want authorisation to do this before a repayment decision has been made.

We will indicate the time period within which you will be required to provide the additional information/documentation to complete the claim.

8.8 Is there a way to make protect a future claim against the time limits?

We will consider accepting a 'protective' claim if you can show that you may have a claim in the future but it depends on the result of a future event. An example is where a classification decision is being challenged at the European Court of Justice and if the decision results in a lower duty liability, it could apply to you.

A protective claim can be incomplete as shown in paragraph 0. You should mark the claim indicating it is a protective claim. It should state the future event on which the claim depends and how this could justify the remission/repayment claim.

Documentation that supports the claim should be retained in case we need to refer to it at a later date. When the future event has occurred, you should inform us so that we can process the claim in the normal way.

8.9 Is there a minimum amount for a repayment or remission claim?

The amount of import duty claimed on an individual customs declaration must exceed €10. However, we will accept a “bulked” claim covering several import consignments where the same reason for the remission/repayment applies. These can include declarations where the duty concerned is €10 or less as long as the total duty which is finally to be repaid or remitted exceeds €10. The appropriate exchange rate to reach the current amount in sterling is published on the CHIEF Noticeboard and on the internet.

8.10 Are all repayment/ remission claims decided by Customs?

All applications for repayments and remissions have to be made to us in the first instance and usually we make the decision. However, we are required to refer certain cases to the European Commission for their decision. These include special situations not covered by existing legislation or precedent where the amount of customs debt involved exceeds €500,000.

If we decide to submit your case to the Commission, we are legally required to consult you on the form and content of the submission. During the Commission’s consideration of the submission, we must consult you concerning any further information that we are asked to provide. The time taken from sending the submission and the Commission reaching a decision can vary depending on the complexity of the case but it can be over a year.

8.11 Are there other reasons for not accepting claims?

We will not accept applications for retrospective repayment claims for valuation purposes when goods have been released for free circulation, where:

- elements are excluded from the value, that were not distinguished at the time the original declaration was accepted, or
- successive sale values are being revised and based on an earlier sale.

8.12 Is there any specific provision for mail order goods?

If you are a mail order customer, you may ask us to invalidate the relevant customs declaration and repay duty paid subject to the following conditions:

- your request is within three months of the acceptance of the declaration; and
- the goods have been exported to the original supplier's address, or to another address indicated by the supplier.

Mail order includes internet ordering/buying and is defined as:

'A specialised economic activity involving goods selected from a catalogue and sold on a retail basis. Catalogue means any offer to the public using any medium whatsoever which is reproduced in bulk and lists the articles for sale in such a way that the following criteria are met:

- the contract is concluded on the basis of the trader's catalogue which the consumer has a proper opportunity of reading in the absence of the trader;
- there is intended to be continuity of contact between the trader and the consumer in relation to that or any subsequent transaction; and
- both the catalogue and the contract clearly inform the consumer of his right to return goods to the trader within a period of not less than seven days of receipt or otherwise to cancel the contract within the period without obligation of any kind other than to take reasonable care of the goods.

8.13 Can interest apply to a repayment claim?

Following the receipt of a valid claim, if we fail to issue a repayment within 30 working days, you may request payment of interest from customs. Interest is payable on the number of days above 30 that it took to repay your claim. A claim for interest must however be made in writing at the same office the original claim was made, and within 3 years of the date repayment was issued.

The rate of interest paid is the same as that paid for all UK Departmental duties and taxes but less than that charged under section 7 The rate of interest is available on the internet.

9 Import VAT

9.1 Liability for import VAT and the right to repayment

Generally, import VAT is treated the same as customs duty including who pays it and when, the recovery of debts not paid at importation and who is entitled to repayment/remission.

Notice 702 *Imports* contains more information on import VAT.

Notice 702/9 *Warehouses and free zones* contains information on import VAT on goods entered for warehousing or to a free zone.

10 Offences

10.1 In what circumstances might an offence be committed?

If you are responsible for any breach of, or failure to comply with:

- any provision of the relevant Community Regulations, namely, Council Regulation (EEC) 2913/92 and Council Regulation (EEC) 2454/93;
- any requirement or condition imposed by us under the Regulations;
- any undertaking that you give to us; or
- the requirement for presentation, summary declaration or customs entry of goods, or for the assignment of goods to some Customs approved treatment or use,

you will be committing an offence which could result in prosecution and a fine.

10.2 What will happen to the goods for which an offence has been committed?

Any goods in respect of which an offence has been committed may be seized by us as liable to forfeiture. If we seize the goods in the presence of you or your representative, we shall give you a copy of form C156 which, amongst other things, sets out your right of appeal against the seizure. If we seize the goods in the absence of you or your representative, we shall send you a formal Notice of Seizure which will also set out your right of appeal against the seizure.

If we subsequently decide not to offer you restoration of the seized goods or we only offer to restore them on payment by you of a sum of money with which you are unhappy, you can appeal against this decision. Full details of how you should go about this, and the time limits on making your appeal, are set out in Notice 990 *Excise and Customs Appeals*.

Do you have any comments?

We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

**HM Customs and Excise
Freight policy team - CIPT
New Kings Beam House
22 Upper Ground
London SE1 9PJ**

Please note this address is **not for general enquiries**. You should ring our National Advice Service about those.

If you have a complaint or suggestion

If you have a complaint please try to resolve it on the spot with our officer. If you are unable to do so, or have a suggestion about how we can improve our service, you should contact one of our Regional Complaints Units. You will find the telephone number under 'Customs and Excise - complaints and suggestions' in your local telephone book. Ask for a copy of our code of practice 'Complaints and putting things right' (Notice 1000). You will find further information on our website at <http://www.hmce.gov.uk>.

If we are unable to resolve your complaint to your satisfaction you can ask the Adjudicator to look into it. The Adjudicator, whose services are free, is a fair and unbiased referee whose recommendations are independent of Customs and Excise.

You can contact the Adjudicator at:

**The Adjudicator's Office
Haymarket House
28 Haymarket
LONDON
SW1Y 4SP**

Phone: **(020) 7930 2292**

Fax: (020) 7930 2298

E-mail: adjudicators@gtnet.gov.uk

Internet: <http://www.adjudicatorsoffice.gov.uk/>