About this form

Use this form to claim relief from:
• customs duty
• Common Agricultural Policy (CAP) import charges
• Value Added Tax (VAT)
• excise duty and the payment of excise duty on goods returning to the UK.

The conditions for relief and some of the terms used on this form are explained in Notice 236 Importing returned goods free of duty and tax. You can get this from our website or by phoning our helpline.

To find out what you can expect from us and what we expect from you, go to www.hmrc.gov.uk/charter and have a look at Your Charter.

How to fill in this form

You will need your C88 export declaration to fill in this form. Please print off and fill in pages 1, 7 and 8 of this form and any others that are relevant to your claim as shown in question 1 below. If you need a Rural Payments Agency (RPA) statement to support your claim, print off page 9 also.

About your claim

1. Please tick to show type(s) of relief you are claiming (you will also need to print off and fill in these pages)
   - customs duty fill in section on pages 2 and 3
   - Value Added Tax (VAT) fill in section on page 4
   - excise duty fill in section on page 4
   - Common Agricultural Policy (CAP) import charges fill in section on pages 5 to 7

About your import

2. About the person or company importing goods
   - Name
   - Address
   - Postcode

3. EORI number

4. Description of goods
   - Serial numbers or identifying marks of goods
   - Commodity code
     See Integrated Tariff of the United Kingdom for details

5. Are the goods being imported within three years of their export from the EU?
   - No
   - Yes
   - If No, please phone our helpline before completing this form

6. Type of currency used throughout this form
   - Pound sterling
   - Euro

Help

If you need more help with this form or want more information:
• go to www.hmrc.gov.uk
• phone our helpline on 0845 010 9000 or from abroad +44 208 929 0152
• textphone (for people with hearing difficulties) 0845 000 0200
Claim for customs duty relief

7 Are you claiming customs duty relief?
   No □ Yes □
   If No, please go to next section

8 Were you the person who last exported the goods from the customs union?
   No □ Yes □
   If No, please go to next section

   The customs union is Aland Islands, Andorra, Austria, Azores, Balearic Islands, Belgium, Bulgaria, Canary Islands, Channel Islands, Cyprus, Czech Republic, Denmark, Estonian, Finland, France, French Guiana, Germany, Greece, Guadeloupe, Hungary, Republic of Ireland, Italy, Latvia, Lithuania, Luxembourg, Maderia, Malta, Martinique, Monaco, Mount Athos, Netherlands, Poland, Portugal, Reunion, Romania, San Marino, Slovakia, Slovenia, Spain, Sweden, Turkey, and the United Kingdom.

   No □ Yes □
   If No, you may need the help of the person who exported the goods to answer the following questions

9 Which customs union country were the goods exported from?

10 Were the goods exported to a place outside the customs union?
   No □ Yes □
   If No, you are not entitled to returned goods relief.
   Do not fill in this form. Please see www.hmrc.gov.co.uk for other types of relief you may be entitled to before filling in form C88

11 Which country were the goods exported to?

12 Were the goods in free circulation with all duties and VAT paid when they left the customs union?
   No □ Yes □
   If Yes, go to question 20
   If No, tell us:
   Which relief did you claim at previous import to the customs union
   □ End-use relief go to question 13
   □ Inward processing go to question 18

13 Were the goods put to their intended end-use before being exported from the customs union?
   No □ Yes □
   If No, you are not entitled to returned goods relief.
   Do not fill in this form. Please see www.hmrc.gov.co.uk for other types of relief you may be entitled to before filling in form C88

14 Are the goods being declared for the same end-use as on previous import?
   No □ Yes □
   If No, you are not entitled to returned goods relief.
   Do not fill in this form. Please see www.hmrc.gov.co.uk for other types of relief you may be entitled to before filling in form C88
   If Yes, enter CPC 40 00 023 on form C88, box 37

15 Tell us the amount of customs duty relieved on the previous import to end-use

   A

   If ‘0’ you are not entitled to returned goods relief.
   Do not fill in this form. Please see www.hmrc.gov.co.uk for other types of relief you may be entitled to before filling in form C88

16 Was customs duty refunded on the previous export?
   No □ Yes □
   If Yes, how much was refunded?

   B

   We will need to see evidence of this. Please send it with this form.

17 Balance of customs duty due This is the amount in box A minus amount in box B (C = A – B)

   C

   Go to question 20

About end-use relief

13 Were the goods put to their intended end-use before being exported from the customs union?
   No □ Yes □
   If No, you are not entitled to returned goods relief.
   Do not fill in this form. Please see www.hmrc.gov.co.uk for other types of relief you may be entitled to before filling in form C88

14 Are the goods being declared for the same end-use as on previous import?
   No □ Yes □
   If No, you are not entitled to returned goods relief.
   Do not fill in this form. Please see www.hmrc.gov.co.uk for other types of relief you may be entitled to before filling in form C88
   If Yes, enter CPC 40 00 023 on form C88, box 37

15 Tell us the amount of customs duty relieved on the previous import to end-use

   A

   If ‘0’ you are not entitled to returned goods relief.
   Do not fill in this form. Please see www.hmrc.gov.co.uk for other types of relief you may be entitled to before filling in form C88

16 Was customs duty refunded on the previous export?
   No □ Yes □
   If Yes, how much was refunded?

   B

   We will need to see evidence of this. Please send it with this form.

17 Balance of customs duty due This is the amount in box A minus amount in box B (C = A – B)

   C

   Go to question 20

About inward processing

18 How much customs duty was relieved at the previous import to inward processing?

   D

19 Was compensatory interest paid on the export of these goods from the EU?
   No □ Yes □
   If Yes, how much was paid?

   E
## Calculation of duty chargeable on goods having unforeseen repairs whilst outside the customs union

23. Are all the goods being re-imported?

| No | Yes |
---|---|

If No, go to Declaration on page 7

If Yes, was the process or repair planned at export from the customs union?

| No | Yes |
---|---|

If Yes, you are not entitled to returned goods relief.
Do not fill in this form. Please see [hmrc.gov.co.uk](http://hmrc.gov.co.uk) for other types of relief you may be entitled to before filing in form C88

24. Quantity of goods being re-imported

| F |
---|

25. Value of goods being re-imported

| G |
---|

26. Value of these goods at export

| H |
---|

27. Rate of duty

| I |
---|

28. Gross customs duty \( J = G - (H \times I) \)

| J |
---|

Claim for customs duty relief  continued

### Question 20

Have the goods undergone any process or repair whilst outside the customs union?

| No | Yes |
---|---|

If No, go to Declaration on page 7

If Yes, was the process or repair planned at export from the customs union?

| No | Yes |
---|---|

If Yes, you are not entitled to returned goods relief.
Do not fill in this form. Please see [hmrc.gov.co.uk](http://hmrc.gov.co.uk) for other types of relief you may be entitled to before filing in form C88

### Question 21

Was the process or repair to maintain the goods in the same condition as they were at export?

| No | Yes |
---|---|

If No, you are not entitled to returned goods relief.
Do not fill in this form. Please see [hmrc.gov.co.uk](http://hmrc.gov.co.uk) for other types of relief you may be entitled to before filing in form C88

### Question 22

Did this increase the export value declared?

| No | Yes |
---|---|

If No, go to Declaration on page 7

If Yes, duty and VAT will be due on any increase in the export value.

Give details of the process or repair and the circumstances leading to it (if you need more space, please give details on another piece of paper and attach it to this form)
**Claim for VAT relief (for VAT purposes the Channel Islands are outside the EU)**

<table>
<thead>
<tr>
<th>Question</th>
<th>Options</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>29 Are you claiming VAT relief for these goods?</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>30 Is the person reimporting the goods the same person who exported the goods from the EU?</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>31 Have the goods undergone any repair or process whilst outside the EU?</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>32 Was this process or repair planned at export?</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>33 Was the process or repair to maintain the goods in the same condition they were at export?</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>34 Did the process or repair increase the value at export?</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>35 Are all the goods being re-imported?</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>36 Quantity of goods being re-imported?</td>
<td>K</td>
<td></td>
</tr>
<tr>
<td>37 Value of goods being reimported?</td>
<td>L</td>
<td></td>
</tr>
<tr>
<td>38 Value of these goods at export?</td>
<td>M</td>
<td></td>
</tr>
<tr>
<td>39 Rate of VAT for these goods?</td>
<td>N</td>
<td></td>
</tr>
</tbody>
</table>

**Claim for suspension or payment of excise duty**

<table>
<thead>
<tr>
<th>Question</th>
<th>Options</th>
<th>Details</th>
</tr>
</thead>
</table>
| 40 Do you want to suspend the excise duty for these goods?               | No | Yes | If No, excise duty is payable and must be declared on form C88 on the excise tax line (box 47) If Yes, you must declare the goods on form C88 (as in customs procedure code 6800F01). This allows:  
  • the goods to be warehoused in excise duty suspension  
  • returned goods relief from customs duty, CAP import charges and VAT where eligible |

Page 4
Claim for relief of Common Agricultural Policy (CAP) import charges

41 Are you claiming relief of CAP import charges?
No ☐ Yes ☐
If No, go to Declaration on page 7

42 What is the net mass or capacity of the goods?

43 Details of the company who put the goods into customs control at export
Name
Address

44 Were you the person who last exported the goods from the European Union (EU)?
No ☐ Yes ☐

45 Are the goods CAP import goods?
(See Notice 800 and leaflet ET1 - the Trader’s guide to importing and exporting CAP goods)
No ☐ Yes ☐
If No, go to question 46
If Yes, are these goods being imported within 12 months of their export from the EU?
No ☐ Yes ☐
If No, go to question 46
If Yes, are these goods being returned due to circumstances beyond the exporter’s control?
See Notice 236 for details
No ☐ Yes ☐
If No, go to question 46
If Yes, go to question 46
If No, please contact our helpline before continuing with your CAP returned goods relief claim.

46 Were the goods exported to a place outside the EU?
No ☐ Yes ☐

47 Which country were the goods exported from?

48 Were the goods in free circulation with all duties and VAT paid when they left the EU?
No ☐ Yes ☐
If Yes, go to question 56
If No, which relief did you claim at previous import to the EU?
End-use relief go to question 49
Inward processing go to question 54

49 Were the goods put to their intended end-use before being exported from the EU?
No ☐ Yes ☐
If No, you are not entitled to returned goods relief. Do not fill in this form. Please see hmrc.gov.uk for other types of relief you may be entitled to before filling in form C88

50 Are the goods being declared for the same end-use as on previous import?
No ☐ Yes ☐
If No, you are not entitled to returned goods relief. Do not fill in this form. Please see hmrc.gov.uk for other types of relief you may be entitled to before filling in form C88
If Yes, enter CPC 40 00 023 on form C88, box 37

51 Tell us the amount of CAP import charges relieved on the previous import to end-use

O
If ‘0’, you are not entitled to returned goods relief. Do not fill in this form. Please see hmrc.gov.uk for other types of relief you may be entitled to before filling in form C88

52 Were CAP import charges refunded on the previous export?
No ☐ Yes ☐
If Yes, tell us how much was refunded

P
We will need to see evidence of this. Please send it with this form

53 Balance of CAP import charges due This is the amount in box O minus amount in box P (Q = O - P)

Q
Go to question 56
Claim for relief of Common Agricultural Policy (CAP) import charges

About inward processing

54 How much CAP import charges were relieved at the previous import to inward processing?

55 Was compensatory interest paid on the export of these goods from the EU?

56 Have the goods undergone any process or repair whilst outside the EU?

57 Was the process or repair to maintain the goods in the same condition as they were at export?

58 Did this increase the export value declared?

59 When the goods were exported from the EU, were they CAP goods or manufactured from CAP goods?

60 Were the goods or any parts used in their manufacture previously imported into the EU without payment of all or part of the CAP import charges?

61 Were the goods the subject of a CAP export licence or covered by an advance fixing certificate?

62 Were the goods subject to a claim to export refund?

63 Were the goods subject to a payment of an export charge?

64 Were the goods subject to any other financial advantage under CAP?

65 Rural Payments Agency (RPA) registered number

66 Claim reference number

67 Item number

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### Declaration

**I declare that**

The information I have given on this form is correct and complete to the best of my knowledge. I understand that if I knowingly give false information I may have to pay financial penalties and face prosecution. I claim the following relief: Please tick all the boxes that apply

- [ ] Customs duty
- [ ] VAT
- [ ] CAP import charges
- [ ] Excise duty

**Your signature**

Date _DD MM YYYY_

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### Claim for relief of Common Agricultural Policy (CAP) import charges continued

<table>
<thead>
<tr>
<th>RPA invoice number / BACS reference</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Date of export from the EU? <em>DD MM YYYY</em></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Were the goods cleared for entry into the country from which they are now being returned?</th>
</tr>
</thead>
</table>
| No [ ] Yes [ ]

If Yes, provide evidence of import

If No, tell us why not

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<table>
<thead>
<tr>
<th>RPA invoice number / BACS reference</th>
</tr>
</thead>
</table>

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<table>
<thead>
<tr>
<th>Were the goods cleared for entry into the country from which they are now being returned?</th>
</tr>
</thead>
</table>
| No [ ] Yes [ ]

If Yes, provide evidence of import

If No, tell us why not

---

Print name of person signing this form

Capacity in which you have signed

_for example Company Director, authorised agent, individual importer_

Daytime phone number

Email address

If you are an authorised agent please also tell us your business address

Postcode
Calculations worksheet

Enter the details from the boxes you have filled in throughout this form, then use this worksheet to calculate the amount of duty, VAT and CAP import charges you must declare on form C88.

<table>
<thead>
<tr>
<th>Calculation of customs duty chargeable on goods while outside the customs union</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance of customs duty due</td>
</tr>
<tr>
<td>Amount relieved</td>
</tr>
<tr>
<td>Amount of compensatory interest paid</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Returned goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quantity of goods re-imported</td>
</tr>
<tr>
<td>Gross customs duty</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Calculation of VAT chargeable on goods while outside the EU</th>
</tr>
</thead>
<tbody>
<tr>
<td>Returned goods</td>
</tr>
<tr>
<td>Quantity of goods re-imported</td>
</tr>
<tr>
<td>Value of goods being re-imported</td>
</tr>
<tr>
<td>Value of these goods at export</td>
</tr>
<tr>
<td>Rate of VAT for these goods</td>
</tr>
<tr>
<td>VAT chargeable ( T = (L - M) \times (J + N) )</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Calculation of CAP import charges</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance of CAP import charges due</td>
</tr>
<tr>
<td>Amount of relief payable</td>
</tr>
<tr>
<td>Compensatory levy deductible</td>
</tr>
<tr>
<td>Net relief due to be paid ( U = R - S )</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Totals to be transferred onto form C88</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total duty to be put on to form C88 ( (C + J + Q + U) )</td>
</tr>
<tr>
<td>Total VAT to be put on to form C88 ( (V \times N) )</td>
</tr>
</tbody>
</table>

**What you need to do next**

Attach this form to form C88 import entry* to support your declaration for returned goods relief.

* If you need a Rural Payments Agency (RPA) statement to support your claim for returned goods relief for goods that were both exported from and reimported into the UK, you will need to have page 9 of this form stamped first.

To get an RPA statement, send this form to:

Rural Payments Agency, Lancaster House, Hampshire Court, NEWCASTLE-UPON-TYNE, NE4 7YH

For further details see Notice 237, section 7.4(b).
Statement for Export Licences or Advance Fixing Certificates

- Exported without licence or certificate.
- Attributions on licence or certificate cancelled.
- Return due to force majeure (licence/certificate not required for cancellation of attributions).
- Unexpired licence or certificate to be presented to HM Revenue & Customs.

Refunds or other amounts provided for on exportation

- No refunds or other amounts granted on exportation.
- Refunds or other amounts on exportation repaid for \(\text{insert quantity}\) \[\text{[quantity]}\]
- Entitlement to payment of refunds or other amounts on exportation cancelled for \(\text{insert quantity}\) \[\text{[quantity]}\]
- Not verified.

Result of claim to returned goods relief for CAP goods

- Returned goods relief refused.
- Goods admitted as returned goods under Article 844(2) of Regulation (EEC) No. 2545/93 for example force majeure.
- Returned goods relief granted, but goods were NOT returned due to force majeure. This applies only to goods that were subject to a net charge at exportation, and not returned for reasons of force majeure, so no entitlement to repayment of the charge.