



Calculation sheet

This form must be submitted together with the appropriate import declaration if any customs duty is due on the imported goods. It forms part of the declaration to which it is attached. There are notes overleaf to help you complete this form.

More information can be found on www.gov.uk.

Importer's name <input type="text"/>	Agent's name <input type="text"/>
EORI number <input type="text"/>	EORI number <input type="text"/>
Address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Postcode <input type="text"/>	Postcode <input type="text"/>
	Contact number <input type="text"/>

OPR authorisation number <input type="text"/>	UK authorisation holders only An average rate of duty may not be used if the exported goods were Inward Processing Relief (IPR) goods, or for goods which have been repaired or replaced Average rate of duty see Note B <input type="text"/> %
Issued by - enter the name of the Supervising Office <input type="text"/>	Authorised by - enter the name of the Supervising Office <input type="text"/>
Who holds the OPR authorisation number? The importer <input type="checkbox"/> Another person established outside the UK <input type="checkbox"/>	

The imported goods are: initial the appropriate statements	Initials
Compensating products of goods exported under the UK authorisation number	
Compensating products of goods exported from under cover of the attached INF2 documents numbered	
Replacements for goods which will be exported from the UK within 2 months	
Goods exported for repair under the simplified procedure	
If using the added value method the goods have not been entered to free circulation at a zero-rate of duty	
If VAT is being accounted for on a reduced value the following declaration must be initialled: title to the exported goods was not transferred at the time of export nor at any time while they were outside UK customs territory	

Duty calculations

Compensating product

The full customs value of the imported goods must be stated here. See Note A below

1 Commodity code	2 Quantity	3 Value for customs duty See Notes B and G	4 Duty rate	5 Gross customs duty
		£	%	£
		£	%	£
		£	%	£

Exported goods

This section relates to the type and quantity of exported goods used to produce the quantity of compensating product declared in box 2 above

6 Commodity code	7 Rate of yield State rate for each type of goods used to produce goods at box 2	8 Quantity of exported goods incorporated in quantity at box 2	9 Value of exported goods in column 8	10 Duty rate See Note C	11 Duty applicable to goods in column 8 See Note E
			£	%	£
			£	%	£
			£	%	£
Import declaration number and date	Amount of duty relief claimed (total of column 11)			12	£
	Net duty due (total of box 5 minus box 12)			13	£
	Duty relief previously claimed on IPR goods see Note D			14	£
	Total duty due (box 13 plus box 14) - transfer to C88, box 47			15	£

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

I declare that the information given on this form and on any continuation sheets attached is true and complete

Number of continuation sheets attached

Name in capital letters

Date DD MM YYYY

Signature

Status

Notes to help you complete the duty calculations

- A** The details entered in boxes 1 to 5, must be identical to those entered in the appropriate boxes of the import declaration. A separate calculation must be shown for each type of compensating product (commodity code) imported. Use C&E 1154 (Continuation sheet), or plain paper schedules, as necessary.
- B** If you have been authorised to use an average rate of duty, enter the processing costs in box 3, and the authorised average duty rate in box 4. Do not complete boxes 6 to 12.
- C** If a preferential rate of duty has been claimed in box 4 on the imported goods, the rate of duty relief available on the exported goods may be restricted to a preferential duty rate.
- D** If the exported goods were originally held in the UK under IPR arrangements, but IPR has been discharged, the amount of duty previously suspended or reclaimed under IPR drawback, must be entered in box 14.
- E** Any specific duties due on the compensating products under CAP, should be entered directly in box 47 of the import declaration.
- F** OPR does not apply to excise duty. Any excise duties due on the imported products must be entered directly in box 47 of the import declaration.
- G** If using the added value method of calculation, complete boxes 1 to 5. Enter the processing freight and insurance costs in box 3. Complete boxes 7, 8 and 9 if supporting documents are not sufficient.