

Returned goods relief claim form

About this form

Use this form to claim relief from:

- · customs duty
- 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 can be found at www.gov.uk.

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, 5 and 6 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 7 also.

Help

If you need more help with this form or want more information:

- go to www.gov.uk
- phone our helpline on 0300 200 3700
- textphone (for people with hearing difficulties) 0300 200 3179

For official use	
Import declaration number / date stamp	Postal depot reference number

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 pages 2 and 3
	Value Added Tax (VAT) fill in page 4
	excise duty fill in page 4

About your import

Name			
Address			
Postcode			

About your import continued

4 Description of goods
Serial numbers or identifying marks of goods
Commodity code
See Integrated Tariff of the UK for details
5 Are the goods being imported within 3 years of
their export from the UK?
No Yes
If No, please phone our helpline before
completing this form
6 Type of currency used throughout this form
Pound sterling

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 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 country were the goods exported from?
10	Were the goods exported to a place outside the
	United Kingdom?
	No Yes L
	If No, you are not entitled to returned goods relief. Do not fill in this form. Please see www.gov.uk
	for other types of relief you may be entitled to before
	filling in form C88
11	Which country were the goods exported to?
- 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 United Kingdom?
	VAT paid when they tere the officed kingdom:
	No Yes
	If Yes, go to question 20
	If No, tell us:
	Which relief did you claim at previous import to the customs union
	Castonis dinon
	End-use relief <i>go to question 13</i>
	Inward processing go to question 18

	About end-use relief
13	Were the goods put to their intended end-use before being exported from the United Kingdom?
	No Yes If No, you are not entitled to returned goods relief. Do not fill in this form. Please see www.gov.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.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
15	Tell us the amount of customs duty relieved on the previous import to end-use
	A
	If 'O' you are not entitled to returned goods relief. Do not fill in this form. Please see www.gov.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)
	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 UK?
	No Yes
	If Yes, how much was paid?
	E

Claim for customs duty relief continued

20	Have the goods undergone any process or repair whilst outside the United Kingdom?
	No Yes If No, go to Declaration on page 5 If Yes, was the process or repair planned at export from the United Kingdom? No Yes If Yes, you are not entitled to returned goods relief. Do not fill in this form. Please see www.gov.uk for other types of relief you may be entitled to before filling in form C88
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 www.gov.uk for other types of relief you may be entitled to before filling in form C88
22	Did this increase the export value declared? No Yes If No, go to Declaration on page 5 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)

Calculation of duty chargeable on goods having unforeseen repairs whilst outside the United Kingdom
Are all the goods being re-imported? No Yes Answer questions 24 to 28 about the proportion of goods being re-imported
Quantity of goods being re-imported
Value of goods being re-imported G
Value of these goods at export
27 Rate of duty
28 Gross customs duty $J = G - (H \times I)$

Claim for VAT relief (for VAT purposes the Channel Islands are outside the UK)

29 Are you claiming VAT relief for these goods?	Did the process or repair increase the value at export?
No Yes If No, please go to next section	No Yes If Yes, give details of the process or repair and the circumstances leading to it (if you need more space,
Is the person reimporting the goods the same person who exported the goods from the UK? No Yes If No, you are not entitled to VAT relief on these goods If Yes, go to Declaration on page 5	please give details on another piece of paper and attach it to this form)
Have the goods undergone any repair or process whilst outside the UK? No Yes If No, go to Declaration on page 5 If Yes, please answer questions 32 to 39	35 Are all the goods being re-imported?
No Yes If Yes, you are not entitled to VAT relief. Go to Declaration on page 5	No Yes Answer questions 36 to 39 about the proportion of goods being re-imported. You will also need to put these amounts on the Calculations worksheet on page 6 Quantity of goods being re-imported?
Was the process or repair to maintain the goods in the same condition they were at export? No Yes If No, you are not entitled to VAT returned goods relief. Go to Declaration on page 5	Value of goods being reimported? L Walue of these goods at export?
	Rate of VAT for these goods?
Claim for suspension or payment of ex	cise duty
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	

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
Excise duty
Your signature
Date DD MM YYYY

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 and VAT you must declare on form C88

Calculation of customs duty chargeable on goods while outside the United Kingdom			
Balance of customs duty due	С		
Amount relieved	D		
Amount of compensatory interest paid	E		
Returned goods Quantity of goods re-imported	F		
Gross customs duty	I I		
Calculation of VAT chargeable on goods while outside the UK			
Returned goods			
Quantity of goods re-imported	K		
Value of goods being re-imported			
Value of these goods at export	M		
Rate of VAT for these goods	N		
VAT chargeable T = (L - M) x (J + N)	Т		
Totals to be transferred onto form C88			
Total duty to be put on to form C88 (C + J + U)			
Total VAT to be put on to form C88 (V x N)			

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 7 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 official use by RPA Newcastle

 Statement for Export Licences or Advance Fixing Cert Exported without licence or certificate. Attributions on licence or certificate cancelled. Return due to force majeure (licence/certificate not Unexpired licence or certificate to be presented to he 	required for cancellation of attributions).	Office date stamp
Signature	Print name	
Refunds or other amounts provided for on exportation		055
 No refunds or other amounts granted on exportation. Refunds or other amounts on exportation repaid for (insert quantity) 		
 Entitlement to payment of refunds or other amount (insert quantity) Not verified. 	, 3-	
Signature	Print name	