



Abbreviated declaration for Returned Goods Relief (for postal importations only)

Please read the notes overleaf for the circumstances in which you should complete this declaration. If appropriate, complete Parts 1 - 4 and return to our issuing office.

Warning: There are heavy penalties for making false declarations



HMRC reference
Issuing Office date stamp

***Part 1. Customs Duty**

I declare that I am the importer of the goods described below now being re-imported under the reference quoted above and which are being presented for free circulation clearance within 3 years or a longer period previously allowed by HMRC, the goods having been exported by me from the United Kingdom and that:

- they are UK goods which have been returned to me unaltered
- the goods are entitled to Returned Goods Relief from Customs Duty

Signature Date
*Director/Company Secretary/partner/individual importer/duly authorised employee

***Part 2. VAT** (only complete if you wish to claim relief from VAT)

I declare that the goods imported under the reference quoted above and described below meet the conditions for relief from VAT.

Importer's VAT Registration Number (if appropriate).....

Signature Date
*Director/Company Secretary/partner/individual importer/duly authorised employee

Part 3. (must be completed by all declarants)

Full name of signatory
(in capital letters)

Full name of signatory's business (if applicable).....
(in capital letters)

*Delete as necessary

Part 4. Details of exportation

Goods description	Date exported	To whom exported



Notes

1. The declaration overleaf covers Free Circulation goods that are returned unaltered to the exporter in the United Kingdom within 3 years (or a longer period previously allowed by HMRC) of their exportation. When these circumstances apply, you do not need to complete form C1314.
2. The circumstances when this declaration does not apply and when you must complete form C1314 instead are when:
 - (a) goods are returned more than 3 years after exportation and a continuing waiver has not been allowed
 - (b) the goods are not returned to the previous exporter
 - (c) the goods were unforeseeably processed or repaired in a third country
 - (d) the goods were previously exported to a third country from another country (for example, triangulation)
 - (e) the goods were previously exported as compensating products of an inward processing operation (including goods on which compensatory levy was paid at exportation)
 - (f) the goods were previously imported as end-use goods
 - (g) relief from excise duty is required
3. If you have a query, please contact our helpline on 0300 200 3700.

How we use your information

HM Revenue and Customs is a Data Controller under the Data Protection Act 2018. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue and Customs unless the law permits us to do so.