



Use this form if you are importing returned goods free of duty and tax.

## Notes for completion

Please read these notes before completing the form. You can find full details on Returned Goods Relief and the duplicate list system on [www.gov.uk](http://www.gov.uk). Or you can phone our helpline on 0300 200 3700.

You can only use the duplicate list procedure for the following United Kingdom (UK) goods carried in baggage:

- professional effects (for example, tools, survey, film and radio equipment, theatrical properties, musical instruments and so on)
- works of art and other goods exported solely for exhibition, display or demonstration purposes
- trade samples
- trophies which are the property of a recognised sporting association or organising body permanently established in the UK

You can only use the duplicate list procedure and form C&E1246 to help with the temporary export of goods and the subsequent return of the same goods to the UK. The goods must not be processed or repaired (other than routine maintenance) while in a third country. A customs declaration must be completed and any financial security must be given which may be required by the country to which the exporter takes the goods. This is proof of export. Further details can be found on [www.gov.uk](http://www.gov.uk).

Please sign and date the declarations and note that there are penalties for making false declarations.

<b>Exporter's name and address</b>	<b>Economic Operator Registration and Identification (EORI) number</b>
Name	
Address	<b>Customs official date stamp (export)</b>
Postcode	

## A At exportation

I declare that the goods in the attached list are UK goods which will be returned unaltered. At reimportation the appropriate declaration(s) at B will apply.

**The list bears the identifying marks**

  
  

**Company name**

  

**Signature**

**Status** for example, director, proprietor, secretary

**Date** DD MM YYYY

## B At reimportation

Please tick box 1 or box 2 to show which relief you are claiming

Box 1  Where the goods are returned from outside the UK and relief from customs duty is being claimed: I declare that, for all the goods in the attached list (identified in A above) the relevant conditions for customs duty Returned Goods Relief (RGR) have been met.

Box 2  Where the goods are returned from outside the UK and relief from Value Added Tax (VAT) is being claimed: I declare that, for the goods in the attached list (identified in A above).

- a. the importer is a taxable person reimporting the goods in the course of business and that all the relevant conditions for VAT relief have been met
- b. the importer is a taxable person reimporting the goods otherwise than in the course of business or is an exempt person and that all the relevant conditions for VAT relief have been met

Company name

  

Customs official date stamp (reimport)

Signature

Status for example, director, proprietor, secretary

Date DD MM YYYY

## How we use your information

HM Revenue & 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.