



What you need to do

Please fill in this form using capital letters. Read the notes starting on page 3 to help you fill in the form.

Save the form once completed and email to customsaccountingrepayments@hmrc.gov.uk

In the email subject line write 'C18 - Delayed Declaration'.

Part 1 – trader details

Trader name <input type="text"/>	Economic Operators Registration and Identification (EORI) number <input type="text"/>
Trader's address <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small> <input type="text"/>	Contact email address <input type="text"/>
	VAT Registration Number (if applicable) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Part 2 – import and goods details

Date of import DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Invoice amount If British pounds used (GBP), enter amount £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Date of acceptance DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	If not GBP, enter currency and amount <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Description of goods <input type="text"/> <input type="text"/>	Have you accounted for VAT via Postponed VAT Accounting (PVA)? No <input type="checkbox"/> Yes <input type="checkbox"/>

Part 3 – goods imported details

Commodity code <input type="text"/>	Item price £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
Country of origin code <input type="text"/>	Adjustment Commercial terms code <input type="text"/>
Gross mass <input type="text"/>	Adjustment percentage <input type="text"/> <input type="text"/> %
Net mass <input type="text"/>	Insurance charge £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
Preference <input type="text"/>	Other charges and or deductions £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
Customs procedure code <input type="text"/>	Adjustment for VAT value £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
Supplementary units <input type="text"/>	

Have the goods been moved through an airport?	Air transport costs £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
No <input type="checkbox"/> Go to next section	
Yes <input type="checkbox"/> Fill in the boxes	Freight charge £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
Airport code where the goods loaded <input type="text"/> <input type="text"/> <input type="text"/>	

Part 4 – excise goods details

Please leave this section blank if no excise goods were imported.

Product type For example, hand rolling tobacco, sparkling wine <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Unit of measure For example, kilogram, litres, sticks <input type="text"/>
Quantity <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Alcohol by volume (ABV) (if applicable) <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> %
	Recommended retail price (RRP) (cigarettes only) £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
	Tax rate <input type="text"/>
	Tax rate identification (ID) <input type="text"/> <input type="text"/> <input type="text"/>

Part 5 - declaration

I declare that the information I have given on this form is true and complete.

Trader signature

Full name

Date of submission DD MM YYYY

Explanatory notes for delayed declaration manual form

You will be required to complete this form if you've been instructed to do so by the HMRC C&IT helpline.

This form will be used to collect information required for customs purposes, including the calculation of customs duty, VAT or excise. You'll be required to pay any outstanding liabilities within 10 days of being notified.

This explanatory note provides guidance on what each field requires you to enter on the form. Read this guidance carefully before completing the form. You may be required to resubmit this declaration if any of the information you enter is incorrect or invalid.

Please send all completed forms to customsaccountingrepayments@hmrc.gov.uk
In the email subject line write 'C18 - delayed declaration'.

Guidance on completing this form

You will be required to complete a separate form for each type of goods item you are declaring over a 10-day period. The goods items must have the same commodity code. An example has been included below.

Example

You've imported 1 x 1,000 men's cotton t-shirts every day for 10 days between 1 January 2021 and 10 January 2021 using delayed declarations. If you've been instructed to complete this form by HMRC, you may declare 10,000 men's cotton t-shirts for the period 1 January 2021 until 10 January 2021 on this form.

If, in the same period, you also imported 1 x 1,000 men's shoes every day, you must complete a separate form as these goods have a different commodity code.

Part 1 - trader details

Trader name

Enter your legal trader name as it appears on official commercial documentation.

Economic Operator Reference Identification (EORI) number

In order to import goods into the UK, you must have an Economic Operator Reference Identification (EORI) number. Please enter your EORI number into this field.

For guidance on how to register for an EORI number, go to www.gov.uk/eori

Trader's address

Enter your business address.

Contact email address

Provide an email address we can contact you on.

VAT Registration Number

If you're a VAT registered business, enter your VAT Registration Number in this field. You'll find this information on formal correspondence and documents sent to you by HMRC.

Part 2 – import and goods details

Date of import

This is the date your goods were cleared at the border and entered into Great Britain.

Date of acceptance

The date of acceptance is either the later date of:

- when you made an entry into your records
- when your goods cleared the border and entered into GB

If you're not sure when you made an entry into your records for your goods, enter the date your goods cleared the border on import.

Description of goods

Use this field to describe the goods you are declaring. This description should be sufficient to allow for easy identification of what the goods are, using commonly used trader descriptions. Do not use the description as appears on the commodity code look-up tool.

For example, use precise identification and classification such as for 'magnesium potassium sulphate'.

Please do not use generic terms such as 'minerals', 'goods' or 'chemical goods'.

Invoice currency and amount

Enter the currency as appears on the commercial invoice for the goods you're declaring. Please also enter the total aggregate value of the goods you're declaring as appear on your invoice.

Postponed VAT accounting (PVA)

VAT registered businesses who delay their declarations are required to account for import VAT on their VAT return which includes the date they imported the goods. This is referred to as Postponed VAT accounting.

Please indicate whether you've accounted for import VAT on the goods you're declaring on this form in a previous VAT return.

For more information, go to www.gov.uk/guidance/complete-your-vat-return-to-account-for-import-vat#if-you-delay-your-customs-declaration

Part 3 – goods imported details

Commodity code

Enter the first 8 digits of the commodity code for the goods described in part 2 of the form as set out in the UK Trade Tariff. This code tells customs what the goods are. Choose the most applicable goods on the tool and you'll be presented with an 8-digit code number. Go to www.trade-tariff.service.gov.uk/sections

Country of origin code

Enter the country of origin code for goods as appears on the UK Trade Tariff. Country of origin relates to either where the:

- goods were manufactured
- last significant processing took place

Go to www.gov.uk/government/publications/uk-trade-tariff-country-and-currency-codes/uk-trade-tariff-country-and-currency-codes

You will only be able to declare one goods item with a single commodity code for your imports over a 10-day period, regardless of whether they were contained within the same consignment on import. If you've imported several goods items with different commodity codes, you must complete a separate form for each separate goods item with a different commodity code.

Gross mass

Enter the total weight of the goods you've declared on this form, including the weight of any packaging the goods were covered by. Do not include the weight of containers and any other transport equipment in this field. Please enter gross mass in kilograms up to 3 decimal places if applicable – for example 100.243 kg.

Net mass

Enter the total weight of your goods in kilograms, minus the weight of any packaging up to 3 decimal places if applicable – for example 90.983 kg. The net mass is the weight of the goods without any packaging.

Preference

Completion of this box is mandatory regardless of whether you're claiming preference or not. If you're not claiming preference, use code '100'. If your goods are covered by the UK-EU free trade deal and you're claiming the 'tariff preference', enter the relevant 3-digit preference code to be used to show the preferential origin status of your goods.

For the definition and a full list of codes, go to www.gov.uk/government/publications/uk-trade-tariff-imports-and-community-transport-inwards/uk-trade-tariff-imports-and-community-transport-inwards#box-36--preference

Customs procedure code

Enter the relevant customs procedure code (CPC) which identifies the customs regime which your goods were entered into, for example free circulation. This is a 7-digit code.

For example, for goods imported into GB free circulation from the EU, the CPC code would be '4000 000'.

Read the 'Customs procedure code (box 37)' for instructions. Go to www.gov.uk/government/publications/uk-trade-tariff-customs-procedure-codes

Supplementary units

This field is for you to specify the unit measure which applies to your goods. The Customs Duty section on the commodity code online tool (go to www.trade-tariff.service.gov.uk/sections) will tell you if you need to complete this box or not.

If you do, enter which unit applies to the goods. For example, either:

- litres
- number of individual pieces

Item price

This box is for you to declare the value of each goods item you're declaring. Please note that this is not the total amount you're declaring, this should be declared in the invoice amount. For example:

- cotton adult t-shirts: £100
- adult sports shoes: £100

Adjustment

This box identifies if any additions or deductions need to be made to the value declared in the total invoice amount to arrive at the customs value for duty calculation purposes.

This box must be completed in 2 parts. The first is a single digit code that specifies the commercial terms that apply to the goods. In most cases this is the amount charged on your invoice. Refer to Box 45 for the table of invoice term codes required in the first part. Go to www.gov.uk/government/publications/uk-trade-tariff-imports-and-community-transport-inwards/uk-trade-tariff-imports-and-community-transport-inwards

The second part is a percentage that specifies how much addition or deduction to the value declared in the total invoice amount needs to be made to arrive at the customs value for duty calculations. You'll have been notified by HMRC of any percentage adjustment. If there is no percentage adjustment, enter '0'.

Insurance charges

You must complete this field if you've incurred costs for the transport of your goods and these costs have not been included in your total invoice amount. Use this box to declare insurance costs you've incurred to cover the transport of the goods.

Other charges and or deductions

Specify here if you've incurred any other associated costs to do with the import of your goods not declared in the invoice amount.

Adjustment for VAT value

Use this box only when you've incurred any additional costs to what you've declared in invoice amount. These costs are required to calculate import VAT for your goods. For example, freight charges or insurance costs. If no adjustment is required, please leave this field blank.

Airport code where the goods loaded

You only need to complete this field if your goods entered the UK by air and you're claiming a deduction of air transport costs for duty calculation purposes. Air transport costs which cover the distance flown inside the EU are excluded from Customs duty. However, these costs will count towards the amount of VAT due.

If this is the case, enter the 3-alpha IATA airport code as shown on the air waybill you'll have received. You are only required to do this where you're claiming for a deduction of air transport costs for duty calculation purposes.

Air transport costs

You should only complete this box if you've completed the airport of loading field. Use this box to enter charges you've incurred relating to air freight only. Do not include charges relating to handling or agency fees in this field. You must make sure these charges are clearly shown on your invoice.

Freight charge

If you've included freight charges in the item price and invoice amount fields, you're not required to complete this box. Otherwise you must declare your freight charges in this box.

Part 4 – excise goods details

Please only complete this section if you've imported excise goods - for example alcohol, cigarettes or other tobacco products. Otherwise leave blank.

Product type

Specify the type of excise goods you are declaring. For example, cigarettes, loose tobacco, beer, wine, sparkling wine or alcohol spirits. You must complete a separate form for each type of product you are declaring. For example, if you imported beer and spirits, you would need to complete a separate form for each of these product types.

Quantity

Declare the total quantity of excise goods you are declaring per item type.

For example:

- Sparkling wine: 1 x 100
- Vodka: 1 x 500

Unit of measure

Specify the volume of your excise goods. Please use kilograms for non-liquid items (cigarettes for example) and litres for liquid items (beer for example).

Alcohol by volume (AVB) (if applicable)

For alcohol products, declare in this box the alcohol by volume. AVB is a standard measure to specify the alcohol content in a beverage. For example, 5% for beer.

Recommended retail price (RRP)

Only complete this field if you're declaring tobacco or cigarette products. You must declare the recommended retail price of your goods in the UK. If you're declaring alcohol products, please leave this field blank.

Tax rate

Using the UK Trade Tariff for excise goods, please declare the tax rate for your excise goods as appears in the Tariff. Go to www.gov.uk/government/publications/uk-trade-tariff-excise-duties-reliefs-drawbacks-and-allowances/uk-trade-tariff-excise-duties-reliefs-drawbacks-and-allowances

Tax rate identification (ID)

Using the UK Trade Tariff for excise goods, please declare the tax rate ID for your excise goods.

Go to www.gov.uk/government/publications/uk-trade-tariff-excise-duties-reliefs-drawbacks-and-allowances/uk-trade-tariff-excise-duties-reliefs-drawbacks-and-allowances

Part 5 – Declaration

The declaration must be signed and dated according to the following rules. If the trader is:

- an individual - by yourself
- an organisation (a company or a partnership) - by one of the partners, directors, secretary of the organisation or someone or an employee authorised in writing by a responsible person for the organisation

By signing and dating this form, the individual is confirming that the details shown on the form and any continuation sheets are true and complete to the best of their knowledge or belief and that the requirements of any national or EU legislation have been met.

Digitally excluded

You may feel digitally excluded and unable to submit the form by email if any of the following statements, or other similar reasons, apply to you:

- you are a UK adult who never uses the internet
- you are a lapsed internet user
- you have never used the internet
- you live in an area where broadband coverage is poor and this affects your ability to file online
- you do not have anyone who might be able to help you file online - for example, family member, friend, agent or intermediary
- you are 60 years of age or over and unable to file online due to age

If these or any other reasons make you feel digitally excluded, you can print a copy of the completed form and send it to:

BT-NCH

HM Revenue and Customs

BX9 1GZ