



Second-hand Motor Vehicle Payment Scheme Claim for UK VAT-related payment

When to use this form

Fill in this form and send it to the address below if you're applying for a UK VAT-related payment and are an EU VAT registered business which does not have an establishment in the UK. You should complete this form electronically and use the [guidance](#) to help you.

Please return the completed form to:
HM Revenue and Customs - Campaigns & Projects
VAT Overseas Repayment Unit S1250
Benton Park View
NEWCASTLE UPON TYNE
NE98 1ZZ
United Kingdom

Enter your Unique Reference Number (URN), only if this is not your first claim

If an agent or a representative is completing this form on your behalf, enter 'X'

1 Full name of trader or name of business

House name/number and street name

Place, this will be your town and county

Country

Postal reference or location code

2 Nature of trader's business

3 For the country in which you're established, or have your domicile, or have your normal place of residence, give the following

VAT Registration Number

Name of the official authority

Address of the official authority

4 Period covered by this claim MM YY to MM YY

From to

5 Total amount of payment claimed. See itemised schedules on page 3

£

6 Enter details of the account where you would like to receive the payment you have claimed

Non-UK bank account

UK bank account

IBAN or UK bank account number

Currency of account

Bank SWIFT code

Bank identifier code or sort code

Account in the name of

Form with three rows for account name

Name of bank

Form with three rows for bank name

Address of bank

Form with three rows for bank address

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Number of items enclosed excluding itemised schedules

Invoices

Form for number of invoices

Import documents

Form for number of import documents

Other documents

Form for number of other documents

Declaration

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I hereby declare that:

the motor vehicles specified in the itemised schedule were purchased in Great Britain (GB) or the Isle of Man

no VAT was charged on the purchase of those vehicles, or they were purchased from a person who accounted for the VAT on the sale using the Second-hand Margin Scheme in GB or the Isle of Man

the motor vehicles specified in the itemised schedule have been imported into the EU for sale as part of my business activity

all motor vehicles specified as part of this claim will be sold as part of that business activity

I agree to pay back any monies wrongfully obtained

Full name

Form with two rows for full name

Capacity in which signed (for example, director, proprietor, partner or payment representative)

Form with two rows for capacity in which signed

Signature

Form for signature

Date DD MM YYYY

Form with three boxes for date (DD, MM, YYYY)

Contact phone number

Form for contact phone number

Email address

Form with three rows for email address

Corresponding with HMRC by email

We can only correspond by email if we have the claimant's consent. Read HMRC's guidance in [CC/FS72 DSC1](#) for information about the risks of using email. If you tell us below that you accept the risks of using email, we will contact you by email. You may opt out of using email at any time by letting us know, if you've opted out we'll contact you at the postal address provided.

If the claimant is completing the form

I have read the guidance and understand and accept the risks of using email

If an agent is completing the form

My client has read the guidance and understands and accepts the risk of using email

You must complete the itemised schedule at box 9 on page 3. If you need more space, use as many copies of the VAT67 (CS) as you need. You should send us 2 copies of each schedule if you are submitting your claim by post.

Unique Reference Number (URN), if you have one

Form for Unique Reference Number (URN)

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 Itemised schedule of vehicles on which you are claiming a VAT-related payment.

1. Each vehicle for which a claim is made should be entered on a new line of the schedule. Each entry should be consecutively numbered starting with 1. This number should be written in the top right-hand corner of each invoice and any other documents which support this claim.
2. Use separate VAT67 (CS) continuation sheets for vehicle claims that either:
 - a) do not fit on the VAT67
 - b) are in respect of an earlier 14 month or annual time period
3. Where taxable persons receive VAT group treatment, the group representative member must claim the VAT- related payment on behalf of all the members. As the supporting invoices produced will not necessarily be addressed to the representative member, the status certificate must also contain the names of those group members who purchased the vehicle.

Number	Vehicle Identification Number	Name of supplier	Address of supplier	VAT Registration Number	Date of invoice DD MM YYYY	Invoice number	Amount of VAT-related payment £

Unique Reference Number, if you have one

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