

Tax representatives request to import duty-paid excise goods bought in an EU member state (for Northern Ireland only)

When to use this form

Use this form if you're approved and authorised to account for excise duty for distance sales on behalf of vendors in EU member states.

This form is only relevant in Northern Ireland – you cannot use this form in Great Britain You are legally required to notify HM Revenue and Customs (HMRC) about the import before the consignment is dispatched.

This form is to be completed before receiving the goods

Please use a separate form for each individual who will receive goods.

If anything changes

If any of the information given on this form changes, notify the Duty Paid Movements team immediately.

When to submit your request

Please allow at least 10 working days before the intended date of dispatch for us to deal with your request.

You can avoid a financial penalty by applying for approval and registration at the correct time. You have the right to appeal if we impose such a penalty.

The goods should not be dispatched until you have received the unique HMRC authorisation number.

More information

Excise Notice 204B explains how to correctly import commercial excise goods (which were duty-paid in the EU) into the UK, go to Excise Notice 204b Certified traders and tax representatives on GOV.UK

Personal details	Details of who's supplying and
Full name	receiving the goods
	Person supplying the goods
Business name	Business name
business name	
Business address in the UK	Business address
Postcode	Postcode
	Person receiving the goods
Telephone	Customer name
Email address	
	Delivery address
Excise Accounting ID number	
This is on your certificate of registration	
You must account for the UK Excise Duty payable	Postcode
using a deferment account.	

About the transporter

Name of transporter

You must let the Duty Paid Movement team know these details as soon as possible and before the goods are dispatched.

Schedule of goods Table A - to be completed before dispatch of the goods

Tax type	Type of goods	Brand name	Alcohol Strength %	Unit of measure (litre, hectolitre or kilogram)	Quantity	Duty rate £	Duty due £

Total duty £	Intended date of arrival in UK DD MM YYYY
Intended date of dispatch DD MM YYYY This date must be at least 10 days after the date you sen the correctly completed form	d us DD MM YYYY

Notes for filling in Schedule of Goods Table A

Tax type

Enter the relevant 3-digit tax type, for each category of goods. To find the correct tax type go to <u>UK Trade Tariff: excise duties, reliefs, drawbacks and allowances</u> on GOV.UK

Type of goods

Enter the type of goods, for example, whisky, still wine or cigarettes.

Quantity

Show the quantity (to 2 decimal places) in the units required to calculate the duty and include the unit of measure. For example, duty on wine is calculated using hectolitres, therefore 125 litres should be converted into hectolitres and written as 1.25 hl.

Duty rate

Enter the current rate of UK Excise Duty for each type of tax, as shown in Volume 1, Part 12 of the UK Tariff.

Duty due

To help you calculate the duty correctly, go to Notice 204b Certified traders and tax representatives on GOV.UK

Schedule of goods Table B - to be completed after the goods are received

If there are no discrepancies, tick the box at the bottom of this section and re-send the form to HMRC.

Complete this table if there are any discrepancies on receipt of the goods, state the relevant line number (from the Schedule of goods, Table A above), the difference between the quantity expected and the quantity actually received, the resulting duty difference, whether this is an excess/shortage and a reason for the discrepancy.

If your customer has received goods not listed on your original declaration, under 'Explanation for discrepancy' include information on any different tax types, brand names or alcoholic strengths. If there are any discrepancies, the Duty Paid Movements team will contact you to let you know what you need to do.

Line number	Quantity difference	Duty difference	Excess/shortage	Explanation for discrepancy

Tick box

I confirm that the goods listed under 'Schedule of goods - Table A' have been received by the customer with no discrepancies

Declaration

I declare that:

- the details shown on this form represent the total quantity of excise goods to be imported into the UK
- I understand that if any information on this document does not match the goods imported, then the goods may be detained until Customs are satisfied that the goods imported are those declared, and on which the UK duty has been secured

I also confirm that, if relevant:

- the retail containers of alcoholic liquor to which the duty stamps that I am ordering are to be affixed, are not already stamped, and will not be stamped before I receive them
- if, for any reason, these duty stamps are not affixed to the retail containers for which they are intended, I will return them without delay
- I understand that if my order for duty stamps is untrue in any material, I will have committed a criminal offence and may be prosecuted

Tick the box below to confirm that the information you've given is correct and that you understand the declaration statements above

Full name	Signature	
Status for example Director, Partner, Proprietor	Date DD MM YYYY	

What to do now

Email the completed form to importersteam.commercial@hmrc.gov.uk

Or send to: HMRC Payments REDS HM Revenue and Customs BX9 1XT

Our preferred method for returning this is by email and if sent by post, it may take longer because of postal delays.

What happens next

We'll let you know the HMRC authorisation number for this consignment. The number is unique and should accompany the consignment to prevent undue delay if it's stopped for checks.