



## 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

Full name

Business name

Business address in the UK

Postcode

Telephone

Email address

Excise Accounting ID number

This is on your certificate of registration

You must account for the UK Excise Duty payable using a deferment account.

### Details of who's supplying and receiving the goods

**Person supplying the goods**

Business name

Business address

Postcode

**Person receiving the goods**

Customer name

Delivery address

Postcode

## 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

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Intended date of dispatch DD MM YYYY

This date must be at least 10 days after the date you send us the correctly completed form

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Intended date of arrival at customer address  
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"/>
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### 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 [UK Trade Tariff: excise duties, reliefs, drawbacks and allowances](#) 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

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

Tick box

☐

## 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

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.