HM Revenue & Customs

Application for voluntary clearance amendment (underpayment)

Please note from 31 May 2025, this form will no longer be in use. You'll need to use the digital form to apply for a voluntary clearance amendment.

Please read the notes on page 4 before completing this form. Once completed email the form to npcc@hmrc.gov.uk or you can post the form back to us at:
BT-NCH
HM Revenue and Customs
BX9 1GZ

1 **Importer's details**

Name in capital letters

Address (form C18 will be sent to this address requesting payment)

Postcode

Phone number

Importer's Economic Operators Registration and Identification (EORI) number

2 **Representative's/declarant's details**

Name in capital letters

Address (form C18 will be sent to this address requesting payment)

Postcode

Phone number

Representative's/declarant's Economic Operators Registration and Identification (EORI) number

3 **Movement Reference Number (MRN)**

4 **Date** DD MM YYYY

5 **DE 1/10 Procedure code**

6 **DE 1/11 Additional procedure codes**
Multiple codes separated by semi colon

7 **DE 1/10 Revised procedure code** if applicable

8 **DE 1/11 Revised additional procedure code**
if applicable
Multiple codes separated by semi colon

9 Reason for underpayment

Select the reason for the underpayment from the categories below and provide a detailed explanation in the 'Reason description' box. If more than one category applies, select each one. If you cannot find the category you need, select 'Other'.

☐ Incorrect commodity code

☐ Incorrect additional information code (excluding NIAID)

☐ Procedure/additional procedure code

☐ Preference error

☐ Excise error

☐ Currency code

☐ Valuation error

☐ VAT

☐ Other

☐ Incorrect weight or volume

Reason description

10 Goods item details

In the table below, provide details of the goods items that this underpayment relates to, the relevant data elements, and the original or amended value for each data element.

Goods item number	Data element (DE) number	Entered as	Amended to

You can send the following supporting documents:

- CDS declaration and notification of clearance
- amendment substitute entry/worksheet (required)
- invoice/airway bill/preference certificate (optional)

11 De minimis state aid

If the goods were moved into Northern Ireland and were subject to EU duty as at risk of entering the EU, you may be able to claim a waiver for this duty if you're within your de minimis aid allowance. If you do not have enough allowance to cover the full amount, a C18 post-clearance demand will be issued for the remaining amount.

To claim de minimis aid, you'll need to be registered for HMRC's online service. You can find more information about de minimis aid and about registering online. Go to www.gov.uk and search for 'Check if you can claim a waiver for goods brought into Northern Ireland'.

Do you wish to claim a waiver for this duty and use your de minimis aid allowance to settle the underpayment?

Yes ☐   No ☐

12 Give details of the amount of the underpayment, as shown at question 9

		Amount paid	Amount due to HMRC	Total underpayment due
Duty UK	A00			
Duty EU	A50			
Additional duties (please specify, for example, A30, A70)				
Excise Duty (please specify, for example, 407, 440)				
VAT UK	B00			
VAT EU	B05			
VAT PVA				
Totals				

13 **Deferment payment**

Important: If you're making a payment by deferment, please supply full details. If you do not provide deferment details at this stage, there is no option to change this C2001 CDS method of payment to deferment at a later date.

Alternatively, if you wish to make the payment by deferment using specific authority, please provide evidence in the form of a signed C1207S from the consignee relating to this underpayment. We will not accept deferment authority provided for the original entry. If you fail to provide the authority, a C18 remittance advice will be issued for payment.

Declaration

I declare that the information contained in this form and supporting documents is true and complete.

Name in capital letters

Phone number

Signature

Date DD MM YYYY

Notes

If you complete the form by hand use a black pen and make sure that it is legible. It should not contain any erasures or overwritten words. If you make a mistake cross it out and write the correct details below it. You must initial all corrections.

Only submit one declaration. This will avoid duplicate C18s being issued.

The processing of your underpayment may be delayed if the basis of your claim is unclear.

What happens next

We aim to process your voluntary declaration within 10 working days of receiving a valid declaration.

Please note that:

- interest may be due and payable on debts unpaid after 10 days of the date of issue of the C18
- if there is an element of duty repayment the C18 team will first process the underpayment aspect and then pass the paperwork to the National Duty Repayment Centre (NDRC) to process the refund
- you can claim the overpayment VAT through the consignee's next VAT return