



Use this form to pay import VAT for goods sent or carried from Great Britain (GB) to Northern Ireland (NI) if you're an individual or a business that is not registered for VAT.

- If you are in business and your taxable turnover is over £90,000 do not use this form, you must register for VAT, go to www.gov.uk/register-for-vat
- You only need to pay import VAT on items that arrived in Northern Ireland on or after 1 January 2021.

Declaration

By posting this form, you are confirming that the information entered is correct to the best of your knowledge.
Giving false information on purpose could result in a penalty or prosecution.

Full name

Signature

Date DD MM YYYY

What happens next

On receipt of your completed form we will aim to respond to you usually within 15 working days. Delays may occur if the form is incomplete or additional information is required.

When we have processed your form, we will send you a letter with your unique reference number. The letter will include instructions on how to pay.

Where to send this form

Please send your completed form to:

BT VAT

HM Revenue and Customs

BX9 1WR

United Kingdom