



About this form

Use this form to claim relief from:

- customs duty
- Value Added Tax (VAT)
- excise duty and the payment of excise duty

on goods returning to the UK.

The conditions for relief and some of the terms used on this form can be found at www.gov.uk.

To find out what you can expect from us and what we expect from you, go to www.hmrc.gov.uk/charter and have a look at *Your Charter*.

How to fill in this form

You will need your C88 export declaration to fill in this form. Please print off and fill in pages 1, 5 and 6 of this form and any others that are relevant to your claim as shown in question 1 below. If you need a Rural Payments Agency (RPA) statement to support your claim, print off page 7 also.

Help

If you need more help with this form or want more information:

- go to www.gov.uk
- **phone** our helpline on 0300 200 3700
- **textphone** (for people with hearing difficulties) 0300 200 3179

For official use

Import declaration number /
date stamp

Postal depot reference number

About your claim

1 Please tick to show type(s) of relief you are claiming
(you will also need to print off and fill in these pages)

- ☐ customs duty fill in pages 2 and 3
- ☐ Value Added Tax (VAT) fill in page 4
- ☐ excise duty fill in page 4

About your import

2 About the person or company importing goods

Name

Address

Postcode

3 EORI number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

About your import continued

4 Description of goods

Serial numbers or identifying marks of goods

Commodity code

See *Integrated Tariff of the UK* for details

--	--	--	--	--	--	--	--	--	--

5 Are the goods being imported within 3 years of their export from the UK?

No ☐ Yes ☐

If No, please phone our helpline before completing this form

6 Type of currency used throughout this form

☐ Pound sterling

Claim for customs duty relief

7 Are you claiming customs duty relief?

No ☐ Yes ☐

If No, please go to next section

8 Were you the person who last exported the goods from the United Kingdom?

No ☐ Yes ☐

If No, you may need the help of the person who exported the goods to answer the following questions

9 Which country were the goods exported from?

10 Were the goods exported to a place outside the United Kingdom?

No ☐ Yes ☐

If No, you are not entitled to returned goods relief. Do not fill in this form. Please see www.gov.uk for other types of relief you may be entitled to before filling in form C88

11 Which country were the goods exported to?

12 Were the goods in free circulation with all duties and VAT paid when they left the United Kingdom?

No ☐ Yes ☐

If Yes, go to question 20

If No, tell us:

Which relief did you claim at previous import to the customs union

☐

End-use relief go to question 13

☐

Inward processing go to question 18

About end-use relief

13 Were the goods put to their intended end-use before being exported from the United Kingdom?

No ☐ Yes ☐

If No, you are not entitled to returned goods relief. Do not fill in this form. Please see www.gov.uk for other types of relief you may be entitled to before filling in form C88

14 Are the goods being declared for the same end-use as on previous import?

No ☐ Yes ☐

If No, you are not entitled to returned goods relief. Do not fill in this form. Please see www.gov.uk for other types of relief you may be entitled to before filling in form C88
If Yes, enter CPC 40 00 023 on form C88, box 37

15 Tell us the amount of customs duty relieved on the previous import to end-use

 A

If '0' you are not entitled to returned goods relief. Do not fill in this form. Please see www.gov.uk for other types of relief you may be entitled to before filling in form C88

16 Was customs duty refunded on the previous export?

No ☐ Yes ☐

If Yes, how much was refunded?

 B

We will need to see evidence of this. Please send it with this form.

17 Balance of customs duty due *This is the amount in box A minus amount in box B ($C = A - B$)*

 C

Go to question 20

About inward processing

18 How much customs duty was relieved at the previous import to inward processing?

 D

19 Was compensatory interest paid on the export of these goods from the UK?

No ☐ Yes ☐

If Yes, how much was paid?

 E

Claim for customs duty relief continued

20 Have the goods undergone any process or repair whilst outside the United Kingdom?

No ☐ Yes ☐

If No, go to **Declaration** on page 5

If Yes, was the process or repair planned at export from the United Kingdom?

No ☐ Yes ☐

If Yes, you are not entitled to returned goods relief.

Do not fill in this form. Please see www.gov.uk for other types of relief you may be entitled to before filling in form C88

21 Was the process or repair to maintain the goods in the same condition as they were at export?

No ☐ Yes ☐

If No, you are not entitled to returned goods relief.

Do not fill in this form. Please see www.gov.uk for other types of relief you may be entitled to before filling in form C88

22 Did this increase the export value declared?

No ☐ Yes ☐

If No, go to **Declaration** on page 5

If Yes, duty and VAT will be due on any increase in the export value.

Give details of the process or repair and the circumstances leading to it (if you need more space, please give details on another piece of paper and attach it to this form)

Calculation of duty chargeable on goods having unforeseen repairs whilst outside the United Kingdom

23 Are all the goods being re-imported?

No ☐ Yes ☐

Answer questions 24 to 28 about the proportion of goods being re-imported

24 Quantity of goods being re-imported

F

25 Value of goods being re-imported

G

26 Value of these goods at export

H

27 Rate of duty

I

28 Gross customs duty $J = G - (H \times I)$

J

Claim for VAT relief (for VAT purposes the Channel Islands are outside the UK)

29 Are you claiming VAT relief for these goods?

No ☐ Yes ☐

If No, please go to next section

30 Is the person reimporting the goods the same person who exported the goods from the UK?

No ☐ Yes ☐

If No, you are not entitled to VAT relief on these goods

If Yes, go to **Declaration** on page 5

31 Have the goods undergone any repair or process whilst outside the UK?

No ☐ Yes ☐

If No, go to **Declaration** on page 5

If Yes, please answer questions 32 to 39

32 Was this process or repair planned at export?

No ☐ Yes ☐

If Yes, you are not entitled to VAT relief. Go to

Declaration on page 5

33 Was the process or repair to maintain the goods in the same condition they were at export?

No ☐ Yes ☐

If No, you are not entitled to VAT returned

goods relief. Go to **Declaration** on page 5

34 Did the process or repair increase the value at export?

No ☐ Yes ☐

If Yes, give details of the process or repair and the circumstances leading to it (if you need more space, please give details on another piece of paper and attach it to this form)

35 Are all the goods being re-imported?

No ☐ Yes ☐

Answer questions 36 to 39 about the proportion of goods being re-imported. You will also need to put these amounts on the Calculations worksheet on page 6

36 Quantity of goods being re-imported?

K

37 Value of goods being reimported?

L

38 Value of these goods at export?

M

39 Rate of VAT for these goods?

N

Claim for suspension or payment of excise duty

40 Do you want to suspend the excise duty for these goods?

No ☐ Yes ☐

If No, excise duty is payable and **must be declared** on form C88 on the excise tax line (box 47)

If Yes, you must declare the goods on form C88

(as in customs procedure code 6800F01). This allows:

- the goods to be warehoused in excise duty suspension
- returned goods relief from customs duty

Declaration

I declare that

The information I have given on this form is correct and complete to the best of my knowledge. I understand that if I knowingly give false information I may have to pay financial penalties and face prosecution. I claim the following relief:

Please tick all the boxes that apply

- ☐ Customs duty
- ☐ VAT
- ☐ Excise duty

Your signature

Date DD MM YYYY

Print name of person signing this form

Capacity in which you have signed
for example Company Director, authorised agent, individual importer

Daytime phone number

Email address

If you are an authorised agent please also tell us your business address

Postcode

Calculations worksheet

Enter the details from the boxes you have filled in throughout this form, then use this worksheet to calculate the amount of duty and VAT you must declare on form C88

Calculation of customs duty chargeable on goods while outside the United Kingdom

Balance of customs duty due		C
Amount relieved		D
Amount of compensatory interest paid		E
Returned goods		
Quantity of goods re-imported		F
Gross customs duty		J

Calculation of VAT chargeable on goods while outside the UK

Returned goods		
Quantity of goods re-imported		K
Value of goods being re-imported		L
Value of these goods at export		M
Rate of VAT for these goods		N
VAT chargeable $T = (L - M) \times (J + N)$		T

Totals to be transferred onto form C88

Total duty to be put on to form C88 (C + J + U)		V
Total VAT to be put on to form C88 (V x N)		

What you need to do next

Attach this form to form C88 import entry* to support your declaration for returned goods relief.

* If you need a Rural Payments Agency (RPA) statement to support your claim for returned goods relief for goods that were both exported from and reimported into the UK, you will need to have page 7 of this form stamped first.

To get an RPA statement, send this form to:

Rural Payments Agency, Lancaster House, Hampshire Court, NEWCASTLE-UPON-TYNE, NE4 7YH

For official use by RPA Newcastle

Statement for Export Licences or Advance Fixing Certificates

- Exported without licence or certificate.
- Attributions on licence or certificate cancelled.
- Return due to force majeure (licence/certificate not required for cancellation of attributions).
- Unexpired licence or certificate to be presented to HM Revenue & Customs.

Office date stamp

Signature

Print name

Refunds or other amounts provided for on exportation

- No refunds or other amounts granted on exportation.
- Refunds or other amounts on exportation repaid for *(insert quantity)*
- Entitlement to payment of refunds or other amounts on exportation cancelled for *(insert quantity)*
- Not verified.

Office date stamp

Signature

Print name