

# Temporary importation OF GOODS FROM THE CHANNEL ISLANDS FOR REPAIR AND RETURN

The purpose of this document is to give Condor Ferries specific authority and approval to complete a Customs declaration on your behalf, and as such **Direct Representation** will be declared in box 14 of the Customs entry.

The Channel Islands are outside of the EU; therefore, **all goods** being imported in to the UK are subject to import VAT and Duty. All consignments sent to the UK for repair and then returned to the owner in the Channel Islands, will have to secure VAT to Condor Ferries in the terms as set out below. To receive a refund it must be understood that the operator (who returns the consignment to the sender) declares to HMRC (at the port of export) when the goods are exported out of the UK and back to the Channel Islands, via the HMRC NES system.

**If the NES entry is not completed when the cargo is shipped back to the Channel Islands, all Customs duty and VAT secured will NOT be refunded or if the Importer has used an IP number the Importer will be liable.**

Please contact: **023 92 664676** or Email [duty.manager@condorferries.co.uk](mailto:duty.manager@condorferries.co.uk) prior to shipping back to the Channel Islands.

Exporter/Shipper details	Exporter/Shipper name (owner)	
	Exporter/Shipper address (owner)	
	Contact number	
	Email address	

Details of the goods	Description of the goods	
	Details of work to be carried out in UK	
	Value for Customs purposes	
	Expected date of return for the goods	

Details of where the work is being carried out	UK Company name	
	Address	
	Contact number	
	Email address	
	EORI/VAT number	
	Inward processing (IP) number	(Please insert <b>NONE</b> if you don't have one)
Payment	Customs comprehensive guarantee number (CCG)	(Please insert <b>NONE</b> if you don't have one)
	Who is paying the VAT?	
	How is the VAT being secured?	On deposit / Outright / IP number

#### Payment options:

**On deposit:** Payment is secured by HMRC whilst goods are in UK. Refunds will be made once correctly returned to CI as above.

**Outright:** VAT can be paid and not secured. UK VAT registered businesses can claim this back through a C79 and their tax returns. Non-registered or CI residents are not entitled to a refund.

**IP number:** Only authorised users can secure against their IP number claim relief. IP numbers authorised after 1 May 2016 must also have a valid CCG or must apply for one with HMRC online on the link CCG1.

We hereby acknowledge that this consignment will have to be declared to HMRC on export from the UK to the Channel Islands and will arrange this with the carrier at the time of export. A copy of the import and NES entries will be forwarded to HMRC, NIRU, Custom House, Enniskillen, BT74 4EJ in order to close the procedure.

Print name: .....

Signature: .....

Date: .....

**For Condor use only**

Booking reference	
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**To be completed at port of arrival**

Agents reference number			
Date of arrival in UK			
Vessel name			
Customs entry number and date			
Total of payment taken	£	Our deferment used	Y/N
Copy entry given relevant customer?	Y/N		

**To be completed on return to the Channel Islands by departure port**

Agents reference number			
Date of departure from UK			
Vessel name			
Customs entry number and date			
Copy entry given relevant customer?	Y/N		

**All boxes MUST be completed prior to sending form to HMRC for a full refund.**