

HUELIN-RENOUF SHIPPING LIMITED

British Returned Goods Relief

Purpose of this document

To give specific authority to HRS, to: A/ Claim "Returned Goods Relief" (RGR) and as such import the goods detailed below claiming VAT relief. B/ Give Specific authority to HRS to complete a Customs declaration on your behalf and as such declare "Direct Representation" in box 44 of the Customs Entry. C/ Inform you of the documentation required to support your claim to RGR. Please therefore complete this form in full.

Shipment details

Consignee		Reference	
		Contact	
		Vat number	

Detailed description of Goods
Including No of pkgs/weight

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Documentation Required to support claim to RGR

In order to support your claim to RGR, please supply one or all of the following documents and tick the check box to indicate the types of document/s accompanying this form.

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| 1/ Copy of the export invoice/s raised at time of shipment to the Consignor | <input type="checkbox"/> |
| 2/ Copy of the Export bill of lading / Airwaybill / Certificate of Shipment | <input type="checkbox"/> |
| 3/ The Export NES declaration number | <input type="checkbox"/> |
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Declaration by Importer

"I declare that the goods detailed above are entitled to Returned goods relief from VAT AND are not excise goods, CAP goods, good manufactured from CAP goods AND they were in "Free Circulation" when previously exported from the Fiscal Territory of the EC by us. Furthermore I declare that, the goods have not undergone any process of repair or modification outside of the Fiscal Territory of the EC other than necessary running repairs which were unforeseen at time of exportation, which merely restored them to good condition and did not increase their value".

If you do not have an importer stamp please supply a sheet of company headed paper.

Importers Signature		Importers Stamp	
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Members of the European Community

Belgium, The Czech Republic, Denmark (Except, The Faroe Islands, Greenland), Germany (Except, The Island of Heligoland, Buesingen) , The Republic of Estonia, The Territory of the Hellenic Republic, Spain (Except, Ceuta, Melilla), France (Except, the overseas territories, Saint-Pierre, Miquelon, Mayotte) Ireland, Italy (Except, The municipalities of Livigno, Campione d'italia, Lake Lugano), Cyprus, The Republic of Latvia, The Republic of Lithuania, The Grand Duchy of Luxembourg, The Republic of Hungary, The Republic of Malta, The Kingdom of the Netherlands in Europe, The Republic of Austria, The Republic of Poland, Portugal, Finland, Sweden, The Republic of Slovenia, the Slovak Republic, The United Kingdom of Great Britain and Northern Ireland and of the Channel Islands and Isle of Man.

Although the Channel Islands (The islands of Jersey, Guernsey, Alderney, Sark and their respective dependencies) are included in the Customs territory of the EC, they are excluded from the Fiscal Territory of the EC and as such, under the sixth directive, all goods imported from the Channel Islands must be declared to H M Revenue & Customs.

Conditions for Relief from Import VAT

If you are registered for V AT and re-import your **OWN** goods in the same state as they were exported, you need not pay VAT provided,

- 1/ The goods are to be used in the course of your business; **AND**
- 2/ were last exported from the EC by you or on your behalf; **AND**
- 3/ were owned by your at time of exportation and that you have retained ownership; **OR**
 - they have been returned after rejection by your customer; **OR**
 - it was not possible to deliver the goods to your customer; **OR**
 - they are being returned from the Continental Shelf; **AND**
- 4/ the goods have not been subject to any process or repair outside of the EC, other than necessary running repairs which did not result in an increase in the value of the goods; **AND**
- 5/ if the goods were supplied in. acquired or imported into the EC before their export, and TAX chargeable was accounted for or paid and neither has been, nor will be, refunded.

This relief is primarily intended to avoid VAT having to be paid and reclaimed, perhaps several times, for example on goods taken outside of the EC on approval and brought back unsold or on tools and equipment returned after use outside of the EC

For more precise information regarding Returned Goods Relief, you should examine Public Notices 702 & 236 which are available on the H M R C website WWW.HMRC.GOV.UK

Appropriate Regulation numbers

Returned Goods Relief:	Council Regulation 2913/92 EEC articles 185 to 187 Commission Regulation 2454/93 EEC article 844 to 848
Direct Representation:	Council Regulation 2913/92 EEC article
5.2	