



## About this form

- 1 Form C81 is used for **statistical purposes only**. Revisions to trade statistics are made in accordance with European Union (EU) legislation. You should enter the details from the original entry and the amended details.
- 2 It is essential that trade statistical staff can positively identify any given consignment.
- 3 Completion of this form should not be considered as automatically fulfilling your legal obligation to pre-entry at export/re-export or be used in any retrospective claims for duty relief.

For **Customs Procedures with Economic Impact (CPEI) regimes** such as:

- Customs warehousing (CW)
- Inward processing (IP)
- Outward processing relief (OPR)
- Processing under customs control (PCC)
- Temporary admission (TA)

you must also annotate your records if you are amending a Customs Procedure Code (CPC).

## How to complete this form

- 4 All details of the originally declared particulars must be shown on this form and included in the second column, *Particulars on original entry*.
- 5 The actual amended details must be shown on the form and included in the third column, *Corrected entries*.
- 6 All quantities and values (in sterling) are to be entered to the nearest whole number. Please do not include decimals and fractions.

## What to do if the original export declaration was incorrect

- 7 If, for example, goods of one tariff description were originally inserted in error on an export declaration when goods of two or more different tariff classifications were exported, you only need to complete the second column, *Particulars on original entry*.

If you need more space in order to supply all the relevant details, please use a plain sheet of paper.

By completing this form, you must not assume that your obligations are automatically met. Please ensure you do meet your obligations for pre-entry **at import** and for any retrospective claims for duty relief. Customs acceptance of your form C81 will not affect any possible civil penalty actions.

## Where to send this form

Please ensure that all forms are signed before you send them to us.

It is not possible for HMRC to return stamped copies of form C81 to you, so please make that you keep a copy for your own records. Your copy may be required for audit purposes.

Please send the completed form to:

HM Revenue & Customs  
ECSM – Trade Statistics Unit  
3rd Floor, Alexander House  
SOUTHEND-ON-SEA  
Essex  
SS99 1AA

If you need another form C81, go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and look for *C81* within the *Search* facility.

## Your rights and obligations

*Your Charter* explains what you can expect from us and what we expect from you. For more information go to [www.hmrc.gov.uk/charter](http://www.hmrc.gov.uk/charter)

## Need further guidance?

If you require further guidance on the completion of this form, please phone the VAT, Excise & Customs Helpline on **0845 010 9000**.