

You should use this form if you wish to commercially import excise goods which are bought duty-paid in another EU Member State.

You are legally required to notify HM Revenue & Customs (HMRC) about the import before the consignment is dispatched. When submitting this form, you must also provide HMRC with payment of the UK Excise Duty that is due, unless you are authorised to use deferment arrangements.

Please use a separate form for each consignment that you wish to receive.

When to submit your request

Please allow **at least 15 working days** before the intended date of dispatch for us to deal with your request.

You can avoid a financial penalty by applying for approval and registration at the correct time. You have the right to appeal if we impose such a penalty.

The goods should not be dispatched until this form has been returned to you with the HMRC authorisation number.

About you

Your full name

Your business name

Business address in the UK *This must be the place at which you will receive goods. For Registered Commercial Importers and Tax Representatives, this may be different to your registered place of business*

Contact phone number

Is your business registered for VAT in the UK?

No ☐ Yes ☐

If 'Yes', enter the VAT Registration Number

If 'No', ensure that you calculate the VAT payable on goods correctly and pay it to HMRC using this form.

Import scheme

Enter 'X' to tell us which scheme you are using to import the goods and give the details requested.

The **standard scheme** as an unregistered Commercial Importer

☐

You will need to enclose payment of the UK Excise Duty due.

The **Registered Commercial Importer** scheme

☐

Enter your Excise ID number below.

You must account for the UK Excise Duty payable using a deferment account.

The **Tax Representative** scheme

☐

Enter your Excise ID number below.

You must account for the UK Excise Duty payable using your deferment account.

If you are a Registered Commercial Importer or Tax Representative enter your Excise Accounting ID number.

This is on your certificate of registration

About the person supplying the goods

Business name

Business address (outside the uk)

Country

About the transporter

Name of transporter

Vehicle/trailer registration number

UK VAT Registration Number

Address

Country

Imports of alcohol

All retail containers of 35cl or more, containing 30% ABV or more must bear a UK Duty stamp. If you are using the standard Commercial Importer scheme and require duty stamps for this consignment, complete this section to order the stamps. If you are a Registered Commercial Importer or a Tax Representative you should register to receive UK duty stamps using form DS1 *Duty Stamps - Application for Registration*.

Type of goods to be imported	Number and size of containers to be imported	Type of goods to be imported	Number and size of containers to be imported
Whisky/whiskey		Brandy	
Vodka		Rum	
Gin		Other product	

Schedule of goods

Column 1 - Enter the relevant three-digit tax type for each category of goods as shown in Volume 1, Part 12 of the UK Tariff.

Column 2 - Enter the type of goods, for example, whisky, still wine or cigarettes.

Column 5 - Show the quantity (to two decimal places) in the units required to calculate the duty and include the unit of measure. For example, duty on wine is calculated using hectolitres, therefore 125 litres should be converted into hectolitres and written as *1.25 hl*.

Column 6 - Enter the current rate of UK Excise Duty for each type of tax, as shown in Volume 1, Part 12 of the UK Tariff.

Column 7 - To help you calculate the duty correctly, see Annex 2 of Notice 204B *Commercial Importers and Tax Representatives - EU trade in duty-paid excise goods*.

	1	2	3	4	5	6	7
Line number	Tax type	Type of goods	Brand name	Alcohol strength %	Quantity litre, hectolitre, kilogram	Duty rate £	Duty due £
1	3 2						
2	3 2						
3	3 2						
4	3 2						
5	3 2						
6	3 2						
7	3 2						
8	3 2						

Intended date of dispatch DD MM YYYY

Intended date of arrival in UK DD MM YYYY

Intended date of arrival at business address

DD MM YYYY

Total duty

£

HMRC use

£

Complete this section if there are any discrepancies on receipt of the goods. For each discrepancy, state the relevant line number (from the table on page 2), the difference between the quantity expected and the quantity actually received, the resulting duty difference, whether this is an excess/shortage and explain the discrepancy.

Line number	Quantity difference	Duty difference	Excess/shortage	Explanation for discrepancy

Use this section to account for VAT **if you are not registered for VAT in the UK**. Calculate the VAT payable once the consignment has been received and enter the figures in the boxes provided. Payment for the VAT should be sent to the Duty Paid Movements team.

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I declare that:

I also confirm that, if relevant:

- Enter X** to confirm that you have enclosed a payment with this form

Name *Use capital letters*

Signature

Date *DD MM YYYY*[illegible]

Status *For example, director, partner, proprietor*

Any changes?

If any of the information given on this form changes, notify the Duty Paid Movements team immediately.

What happens next?

We will endorse this form by adding the HMRC authorisation number and return it to you. The number is unique and should accompany the consignment to prevent undue delay if it is stopped on arrival in the UK.

On receipt of the goods, note any discrepancies and, if you are **not** registered for UK VAT, calculate and record the VAT payable on this form. You should return the form, together with any payment due, to the Duty Paid Movements team.

Further information

Notice 204B which is available from www.hmrc.gov.uk explains how to correctly import commercial excise goods (which were duty-paid in the EU) into the UK.

Send this completed form to:

HMRC Duty Paid Movements Team
St Mungo's Road
Cumbernauld
Glasgow
G70 5WY

HMRC use only

HMRC Authorisation number

Method of payment

Cost Centre

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Date received