



Returned Goods Relief

The purpose of this document is to give Condor Ferries specific authority to:

- Claim Returned Goods Relief (**RGR**), and as such, import the goods listed below claiming VAT relief.
- Give Condor Ferries specific authority to complete a Customs declaration on your behalf, and as such **Direct Representation** will be declared in box 14 of the Customs entry.
- To inform you of the correct documentation required to support your claim for **RGR**.

Please complete this form in full.

Shipment details

Consignee	<input type="text"/>	Reference	<input type="text"/>
		Contact Name	<input type="text"/>
		Vat Number	<input type="text"/>

Detailed description of goods	<input type="text"/>		
Number of packages	<input type="text"/>	Value	<input type="text"/>
Kgs		Weight	<input type="text"/>

Documentation required to support a claim for RGR

Please tick the box/boxes to indicate the type of document/s accompanying this form, to support your claim for RGR.

1. A copy of the export invoice/s raised at the time of shipment from the UK
2. A copy of the export Bill of Lading / Airway bill/ Certificate of Shipment

Declaration by the Importer

“I declare that the goods detailed above are entitled to Returned Goods Relief in respect of VAT and are not excise goods, CAP goods, goods manufactured from CAP goods AND are in Free Circulation when previously exported from the Fiscal Territory of the EC by us. Furthermore, I confirm the goods have not undergone any process of repair or modification whilst outside the Fiscal Territory of the EC other than necessary running repairs, unforeseen at time of exportation that has merely restored the goods to a good condition but has not increased its value”.

Importers Signature	<input type="text"/>	Importers Stamp	<input type="text"/>
Print Name	<input type="text"/>		

Important guide for Importers

Conditions for relief from VAT

If you are VAT registered and re-import your own goods in the same state as they were exported, you need not pay VAT provided that:

1. The goods are to be used in the course of your business, AND
2. were last imported from the EC by you or on your behalf, AND
3. were owned by you at the time of exportation and you have retained ownership, OR
 - they have been returned after rejection by your customer, OR
 - it was not possible to deliver the good to your customer, OR
 - they are being returned from the Continental Shelf, AND
4. the goods have not been subject to any process of 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, any tax chargeable was accounted for or paid and neither has been or 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 the EC.

For further advice regarding Returned Goods Relief, you should look at Public Notice 702 & 236 which are available from HMRC at www.hmrc.gov.uk

European Community Members

Austria	Belgium	Cyprus (Southern)	Czech Republic	Denmark	Estonia
Finland	France (inc Monaco and Corsica)	Germany	Greece	Hungary	
Ireland (excludes Northern Ireland which is part of the UK)			Italy (including Sardinia)		
Latvia	Lithuania	Luxembourg	Malta	Netherlands	Poland
Portugal (inc Madeira and the Azores)		Spain (inc the Balearic Island of Majorca, Ibiza & Menorca)			
Slovak Republic		Slovenia	Sweden		

Countries outside the EC for VAT purposes

Aland Islands, FI	Andorra	Canary Islands, ES	Ceuta, ES	Channel Islands, UK
Cyprus(Northern)	Faroe Islands	French Guiana, FR	Gibraltar, UK	Guadeloupe, FR
Iceland	Isle of Heligoland, DE	Liechtenstein	Martinique, FR	Melilla, ES
Miquelon, FR	Mount Athos, EL	Norway	Reunion, FR	
San Marino	St Pierre, FR	Switzerland		