Application for voluntary clearance amendment (underpayment)

HM Revenue & Customs

Please read the notes on page 2 before completing this form. Once completed email the form to npcc@hmrc.gsi.gov.uk or alternatively post the form to BT-NCH, HM Revenue & Customs, BX9 1GZ

1 Importer's details

Name (in capital letters)

Address

Postcode

Phone number

VAT registration number

2 Representative's details

Name (in capital letters)

Address

Postcode

Phone number

VAT registration number

3 Entry Processing Unit

Entry number

Date DD MM YYYY

4 Original Customs Procedure Code

5 Revised Customs Procedure Code if applicable

6 Reason for amendment

State the reasons for the underpayment and supply supporting evidence including any relevant technical literature.
Supply the commodity code or codes if there is more than one item. Please continue on a separate sheet if necessary.

Item number	Box number	Entered as	Amended to

7 Accompanying supporting documents for amendment

- Original C88 and E2 (required)
- Amendment substitute entry / worksheet (required)
- Invoice / Airway bill / Preference certificate (optional)

8 **Give the details of the amount of the underpayment, as stated at question 6**

	Amount paid	Amount due to HMRC	Total due
Duty			
VAT			
Other			
Totals			

9 **Deferment payment**

B If you are making a payment by deferment, please supply full details. However, if you wish to make the payment by deferment, please provide specific authority from the consignee relating to this amendment. (Please note that we will not accept deferment authority provided for the original entry.) If you fail to provide the authority this will mean that a C18 remittance advice will be issued for payment.

Declaration

I declare that the information contained in this form and supporting documents is true and complete.

Name (in capital letters)

Phone number

Signature

Date DD MM YYYY

Notes

If you complete the form by hand please use a black pen and make sure that it is legible. It should not contain any erasures or overwritten words. If you make any mistakes please cross them out and add the correct details as required. All corrections must be initialled.

To avoid duplicating the issue of a C18, please submit only one declaration.

The processing of your amendment may be delayed if the basis of your claim is unclear.

HM Revenue and Customs standards

We aim to process your voluntary declaration within 10 working days of receiving a valid declaration.

Please note:

- interest may be due and payable on debts unpaid after 10 days of date of issue of the C18
- if there is an element of duty repayment the C18 team will first process the underpayment aspect and then pass the paperwork to the National Duty Repayment Centre (NDRC) to process the refund
- overpayment of VAT can be reclaimed via the consignee's next VAT return