

## New online service for claiming back import duty and VAT is now live

Dear customer,

Our new online service to claim back overpaid customs duties and VAT for import declarations made through the Customs Declaration Service (CDS) is now live. You can access the online service by going to <u>How to apply for a repayment of import duty and VAT if you've overpaid (C285)</u> or <u>Claim repayment or remission of charges on rejected imports (C&E1179)</u> and clicking on the 'Start now' button.

To use this service you must be subscribed to the Customs Declaration Service.

By using the online service, you can save time and effort while reducing errors. The short claim process is more convenient and secure than emailing, or printing and posting claims. You can securely upload documents such as invoices to support your claim while the <u>claims dashboard</u> allows you to easily view all your claims in one place.

## Who can use the online service?

- VAT-registered businesses, <u>only</u> to claim import duty.
- Businesses that are not VAT-registered to claim both import duty and import VAT.

## Who cannot use the online service?

- VAT-registered businesses who wish to claim import VAT must do so <u>using</u> their VAT return.
- Any business claiming a repayment following a Trade Remedy Authority review should continue to use the C285 CDS form.
- Private individuals or any party that is not a business or company should continue to use the C285 CDS form.

## Further Information

If you have any questions, including help with subscribing to the CDS and general import enquiries <u>please contact us through one of our channels</u>. You can also speak to your Account Manager or Customer Compliance Manager if you have one.

We will continue to provide information and guidance to support your business in making import declarations through the CDS. To receive updates and notifications about the CDS, please ensure we have your <u>preferred email address</u>.

Yours faithfully,

HM Revenue & Customs