



HM Revenue  
& Customs

## Customs Information Paper (14) 29 Inward Processing (Suspension) - New Bill of Discharge i-form (C&E 812)

<b>Who should read:</b>	All traders using Inward Processing (Suspension) with a full UK, Integrated or Single Union authorisation issued by HMRC who are required to submit Bills of Discharge (C&E 812) monthly or quarterly.
<b>What is it about:</b>	A new i-form C&E 812 will replace the form currently on the HMRC website on 1 May 2014.
<b>When effective:</b>	1 May 2014

### 1. Introduction

IP Suspension goods are not discharged until they have been correctly re-exported (or disposed of using another eligible method of disposal) **and** a Bill of Discharge (BoD) has been received by Customs within the legal deadline (thirty days after the end of the throughput period). The exact submission dates for BoDs are set out in the IP authorisation letter and will depend on whether monthly or quarterly aggregation has been authorised.

You must account for all goods entered to IP within the accounting period. The BoD should include details of all re-exports (or other methods of disposal) and you should also account for goods brought forward from a previous accounting period in addition to those that will be carried forward to the next accounting period. Please note that goods carried forward require specific authorisation from your Supervising Office **prior to the end of the throughput period**.

No goods entered to IP in the accounting period that the BoD covers should be left unaccounted for. You are required to submit a 'nil' return BOD even if there has been no IP activity in the period. If the requirement to submit BoDs is not met (and correctly evidenced) the Customs duties, import VAT and Compensatory Interest will become due and the authorisation holder will be responsible for the payment of the Customs debt and import VAT.

### 2. New i-form C&E 812 for full IP Authorisation holders

The BoD i-form C&E812 will be available on the HMRC website from 1 May 2014. The new form is designed to ensure that all the relevant information is submitted to the Customs Supervising Office by highlighting fields which are not completed before you can move on to the next section. IP authorised

traders are requested to start using the new i-form as soon as possible. However, for an interim a period of three months, the Supervising Offices will continue to accept C&E812 form in its old format. Traders who have approval from their Authorising/Supervising Office to submit BoD information in an agreed format (but not using the form C&E 812) may continue with this process unless notified otherwise. You should note that the paper version of the C&E 812 will not be available on the HMRC website after 1 May therefore if you intend to use the paper version for an interim period you will need to print off some blank forms prior to 1 May.

### **3. How to use the new i-form**

While available, the form will be found on the HMRC website by using the [Find a form](#) tool. Type in C&E812 and it will take you to a PDF format of the form. The new form should be opened and saved onto your system and completed field by field until the "Declaration" section is reached. It should then be printed, signed and submitted to your Supervising Office with any supporting documentation required. "Help text" is included within the electronic form for the completion of each field (by clicking the "?" sign).

If you provide a schedule of information printed from your own systems, or you are submitting a "nil" return BoD, you can still use the new C&E 812 by completing the first few sections and then answering "Yes" to the statement "Schedule attached/Nil Return BoD". The i-form will then skip to the "Declaration" section for printing and signing. You should ensure that any schedules submitted with the form cover all the requirements of a BoD as set out in Article 521(2) of the Customs Code Implementing Regulations 2454/93.

The "help text" has been condensed for the purposes of the i-form but further information on the importance of and completion of a Bill of Discharge can be found in Sections 12 and 13 of the IP [Notice 221](#) which was updated recently.

The BoD i-form C99 (issued in 2012) must continue to be used by traders using IP with a Simplified Authorisation supervised by NIRU.

### **3. Contacts**

General queries on Customs procedures (such as Inward Processing) should be directed to the VAT, Excise & Customs Helpline by telephone on 0300 200 3700.

Questions can also be submitted electronically by email using the iform at the following link:

[Customs General Enquiry Form](#).

If you have a specific query about your Inward Processing Authorisation please contact your Supervising Office:

- For IP Large Business Service (LBS) traders, this will be the contact named in your IP authorisation.

- For Non-LBS traders this is CITEX Authorisations and Supervision Team, 2<sup>nd</sup> floor East, HMRC, Fitz Roy House, Castle Meadow Road, Nottingham, NG2 1BD.
- For IP with a Simplified Authorisation this is National Import Reliefs Unit (NIRU), Abbey House, Head St, Enniskillen, Northern Ireland, BT74 7JL. E-mail - [niru@hmrc.gsi.gov.uk](mailto:niru@hmrc.gsi.gov.uk) (or telephone 03000 572 100).

Issued on **24 April 2014** by Customs Directorate, HMRC.

For general HMRC queries speak to the VAT, Excise & Customs Helpline on telephone: 0300 200 3700.

Your Charter explains what you can expect from us and what we expect from you.

For more information go to: [Your Charter](#)