



**The new requirements for SFD/C21 Amendment or
Cancellation requests currently sent to CFSP National
Assurance Team (CNAT) Leeds**

Customs Information Paper: 33 (2016)	
Who should read:	All importers, third-party agents, brokers and logistics specialists undertaking amendments to Customs Freight Simplified Procedures (CFSP) declarations
What is it about:	The new requirements for Simplified Frontier Declarations (SFD)/C21 Amendment or Cancellation requests currently sent to CNAT Leeds
When effective:	Immediately
Extant until/ Expires	Indefinitely

1. Background

The purpose of this CIP is to tell you which type of amendments to SFDs/C21s are required to be notified to HMRC, and which amendments to SFD/C21 should be noted in the CFSP authorised operator's own records.

Amendments noted in the operator's records may be subject to further audit as part of the CFSP control process.

2. When to email an amendment notification to CNAT

An email containing SFD/C21 amendments, copies of original entries and commercial documentation will only be required when it concerns:

- box 8 - Economic Operator Registration and Identification (EORI) change
- box 14 - EORI change
- box 14 - Representation Type change

- box 33 - Commodity code changes only where goods are CFSP Controlled goods – Prohibitions and Restrictions, or if CPC 0611002 is used on a C21 (where cmcd must be declared in AI statement under GEN45).
- box 37 - CPC change
- box 38 - Net Mass change where goods are CFSP Controlled goods – Prohibitions and Restrictions,
- box 44 - DUCR change / branch code change

The new amendment/cancellation form for SFDs/C21s is copied at the end of this CIP at Annex A. Please use the copy in Annex A until the form is published to Gov.uk.

Any requests for amendments not detailed in the list above will not be accepted and will be returned.

Valid amendments will only be accepted by email and any request for amendments received as hard copy by post will also be returned.

3. Cancellation of an SFD/C21

A request for the cancellation of an SFD/C21 must always be submitted.

4. Acknowledgement of amendments & cancellations

HM Revenue & Customs (HMRC) will continue to acknowledge receipt and action of the amendments by email. The amendments and notification email should be placed with the original entries and retained with your records.

5. Trader records for amendments which do not require notification.

The full details of amendments to SFDs/C21s which do not require notification to CNAT must be kept in your own records. Your records must include supporting documentation and a copy of the original entry.

Records must be made available to HMRC when requested as detailed in section 21 to 23 of The Finance Act 1994 which explains the 'Requirements about keeping records', 'Records and Rules of evidence' and 'Furnishing of information and production of documents'.

HMRC will continue to monitor requests for amendments and appropriate action will be taken in respect of repeated errors. It remains the responsibility of the CFSP authorisation holder (the legal declarant) to ensure the accuracy of declarations and you are reminded that penalties may be incurred for continued or repeated non-compliance in this respect.

6. HMRC contact details

Any requests for further information or clarification may be made in writing and submitted by email to:

E-mail: cfsp_cope@hmrc.gsi.gov.uk

Or to:

CFSP UoE,
Peter Bennett House,
Redvers Close,
West Park Ring Road
LS16 6RQ

Issued on the 17 May 2016 by Customs Directorate, HMRC.

Your Charter explains what you can expect from us and what we expect from you.
For more information go to: [Your Charter](#)

Annex A – New CFSP SFD / C21 Amendment or Cancellation Form

Notification of Amendment / Cancellation of CFSP Simplified Frontier Declaration (SFD) or C21
--

EPU:	ENTRY NO:	ENTRY DATE:
-------------	------------------	--------------------

C88 ORIGINAL DETAILS:	
Consignee EORI (Box 8): Name & Address:	
Declarant EORI (Box 14): Name & Address:	
Representation Type (Box 14):	
CFSP Authorised Operator Name: EORI:	
CFSP CPC (Box 37):	

C88 AMENDMENT DETAILS:		
Box No.	Entered Details <small>(if change of Importer/Declarant – EORI, name & full address required)</small>	Corrected Details <small>(if change of Importer/Declarant – EORI, name & full address required)</small>
Note: If you are amending Box 7 / 8 / 14, do you also require Box 44 to be amended to change the reference / DUCR?		
Reason: (if applicable)		

CANCELLATION REQUEST:		
Reason:		
Replacement Entry Details:		
EPU:	ENTRY NO:	ENTRY DATE:

Amendment / Cancellation Request submitted by:	
Name:	
Company Name/Address:	
Telephone Number:	
Date:	

Additional information required:

Copy of the original entry.

Approval from new Importer/Declarant if changing Box 8/Box 14/Representation Type details.

If there is anything about your health or personal circumstances that may make it difficult for you to deal with this matter, please tell me so that I can help you in the most appropriate way. For more details go to www.gov.uk/dealing-hmrc-additional-needs.

CFSP National Assurance Team (CNAT)

e-mail: cfsp_cope@hmrc.gsi.gov.uk

Telephone: 03000 565287 / 528014 / 528026