



**Authorisation For Temporary Importation Of Goods From The Channel Islands For Repair.**

The Channel Islands are outside of the EU, all goods being imported in to the UK are subject to import VAT and Duty. However for consignments that are being sent to the UK to be repaired and returned to the owner in the Channel Islands post repair, we are able to apply to the HM Revenue & Customs (HMRC) to allow the importing of the consignment under the IPR scheme for VAT suspension (Simplified IPR formerly known as C101).

To be compliant this form must be filled out by the importer (receiver) The importer must also understand that they will need to have the carrier (who returns the consignment to the sender) declare to HMRC (at the port of export from the UK) when the goods are exported back to the Channel Islands using the HM Revenue & Customs New Export System (NES)

**If the NES entry is not completed when the cargo is shipped back to the Channel Islands the Importer will be liable to all Customs duty and VAT.**

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**To: HM Revenue & Customs**

We hereby authorise Condor Logistics to import our consignment on our behalf under the Simplified Inward Processing Relief.

Condor Logistics Trailer Number: .....

Consignment Port of Exit .....

Description of work to be carried out .....

Duration of Temporary Import (Months) ..... Value of Goods .....

Importers Name and Address .....

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..... Post Code.....

Importers Vat Number .....Telephone Number.....

We hereby acknowledge that this consignment will be declared to HM Revenue & Customs on export from the UK to the Channel Islands and will arrange this with the carrier at the time of export. A copy of the import and NES entries will be forwarded to HMRC, NIRU, Custom House, Enniskillen, BT74 4EJ in order to close the procedure.

Print Name.....Date.....

Signature .....