



International Sheep Dog Society

Note: This is the best information we can gather but individuals are recommended to note and follow the full procedures on the website described below.

If you arrive in the UK, from outside the European Union Zone, with a dog that might be valuable, Her Majesty's Revenue and Customs (HMRC) are very liable to require the payment of Value Added Tax (VAT) (15% or 20%). This payment can be reclaimed when exporting the dog, but it would be nice not to have to pay it in the first place.

There is a scheme for Temporary Admission under HMRC Reference: Notice 200 (December 2010) found from the following link:

http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_PublicNoticesAndInfoSheets&propertyType=document&columns=1&id=HMCE_CL_000220

We have clipped below some of the apparently pertinent facts but you must go to the website to get any form to download and to see the extensive tables that help with box filling.

You can see from 4.8 that dogs imported temporarily for competition can be exempt.

3.1 tells you how to apply for relief and does indicate that an oral process can be used for dogs imported for work, but I would not advise trying this since you are going to have to say that you are attending a competition.

3.4 describes a process for submitting an email request for authorisation.

ISDS March 2011.

Following all clipped from the HMRC website:

4.8 Activities carried out using animals (except those imported for transport)

C88(SAD) declaration (in box 37 quote CPC 53 00 D08 for goods liable to duty and VAT or 53 00 003 for 'VAT only goods'), for animals imported for:

dressage, training, breeding, shoeing or weighing, veterinary treatment, veterinary examination / trial (for example, with a view to purchase), participation in shows, exhibitions, contests, competitions or demonstrations, entertainment, touring (including pet animals of travellers), exercise of function (police dogs or horses, dogs for the blind etc.), rescue operations, or medical purposes (delivery of snake poison etc).

3.1 How do I apply for relief?

To claim relief you need to apply for authorisation and make a declaration to TA. You must apply in the EU Country where the goods are to be used. For example if you import goods to the UK for an exhibition in Ireland, you cannot make a declaration to TA in the UK. You will need to send the goods to Ireland using the Community Transit procedure (see paragraph [6.2](#)) and make your application / declaration for TA in Ireland.

For the procedures covered in this Section each declaration for relief in the UK is treated as a separate application for authorisation, the authorisation will only be for the goods and the use covered by the declaration. If the declaration to TA is accepted, the person claiming relief will be the authorisation holder, see paragraph [2.4](#). They will be responsible for any customs charges on the goods declared whether or not they own them.

Depending on the type of goods and uses referred to in Section [4](#), you can apply for relief at the time of import by:

Method	Description
C88 (SAD) declaration to CHIEF	this is called a 'Simplified authorisation', see paragraphs 3.4 and 3.5
an oral declaration supported by an inventory document Form C108	this can only be used in limited cases for the types of goods referred to in paragraph 3.6

3.4 Simplified authorisation

For most of the reliefs in Section [4](#) you will need to make C88 (SAD) declaration to CHIEF, the authorisation will only cover the goods and the use identified on the declaration. If you have access to CHIEF you can make the declaration to CHIEF electronically by Direct Trader Input (DTI). If you do not have access to CHIEF you can use an agent to submit a DTI declaration on your behalf or the declaration can be made manually for input by customs (CIE).

Note: CIE entry declarations are likely to take longer to be released than DTI entry declarations.

If CIE entries are made they should be sent to our National Clearance Hub (NCH), by e-mail, Fax or post to the address below. The C88 (SAD) should be submitted with invoices, packing lists and any documents required for the particular TA relief claimed.

HM Revenue & Customs
National Clearance Hub (NCH)
Customs House
Furness Quay

SALFORD
M50 3ZZ

Email: <mailto:NCHCIE@hmrc.gsi.gov.uk> and NCHLAP@hmrc.gsi.gov.uk
Fax: 0800 496 0699

If copies are emailed or faxed, originals should not be sent unless specifically requested by NCH. NCH will process CIE requests between 09.00 to 17.00, Monday to Friday (excluding Bank Holidays). If you have any queries about the clearance of an entry you have sent you can phone the NCH on 0845 001 0085.

The Simplified authorisations available for each TA relief are identified separately by a customs procedure code (CPC) in the '53' series, these are listed in the Tariff Volume 3 Appendix E2. Our acceptance of the entry will be your authorisation however this can be cancelled if our post clearance checks establish that the claim for relief was not entitled to be made, see paragraph [3.12](#).

The following table shows some of the boxes that must be completed. Further details of what you need to provide on the entry are included in the Tariff notes for each CPC, the Tariff Volume 3, Part 3 (Imports) also tells you how to complete the remaining boxes on the form.

**C88
Box**

Information required

- 1 Declaration - in the first sub-division enter 'IM', in the second sub-division enter 'A' (for goods arrived), or 'D' (for goods not arrived).

- 8 If the consignee claiming TA is a non EU person they do not need to apply for an EORI number, in these cases enter the non EU country code of the consignee followed by '00500' and their name and address (see Tariff Volume 3 Part 3 paragraph 3.1.1B – Trader identification).

Note: Agents should not be shown as the consignee.

- 15a Country of dispatch code – enter the code for the country where the goods were dispatched to the UK, these are listed in the Tariff Volume 3 Appendix C1. If import is from Jersey or Guernsey enter 'GB'.

- 31 Packages and description of goods

- identify the packaging that immediately surrounds the goods and for each kind of package enter any marks and numbers on the package.

- for the goods enter the normal trade description of the goods in sufficiently precise terms to enable immediate unambiguous identification and classification to made and how the goods are identified such as manufacturers marks, serial numbers, registration numbers, illustrations or technical descriptions.

- 33 Commodity code - Insert the appropriate Commodity code for the goods described in box 31 (these are listed in Volume 2 of the Tariff). The Tariff classification service can also assist you with finding the correct commodity code and can be contacted on 01702 366077 between 09.00 to 17.00, Mondays to Fridays (except Bank Holidays), with a voice mail facility in operation outside of these hours. Further information about classifying your goods is available in [Notice 600 Classifying your imports or exports](#).
- 37 Procedure - identify which TA relief you are applying for by entering the correct 7 digit customs procedure code (CPC), see Section 4. If the goods are being removed from Inward Processing, Customs Warehousing or from a Free Zone there are specific CPC's in the 53 41, 53 51, 53 71 and 53 78 series for TA simplified authorisations that must be used.
- 40 Previous document – (see the Tariff Volume 3 Part 3 and Tariff Volume 3 Appendix C12) – for example for a commercial invoice enter class 'Z', followed by the document type '380' for a commercial invoice, followed by the invoice number
- 44 Additional information - each TA relief CPC in the Tariff identifies what additional information needs to be entered. This will include various document codes and additional information codes depending on the particular TA relief claimed. The additional information codes are used to identify:
- who the authorisation holder will be
 - who will use the goods if other than the authorisation holder
 - how long the goods are intended to be used for
 - where the goods will be used

and where applicable:

- who owns the goods, and/or
- what goods will be manufactured using the goods stated in box 31.

Where security is required for the TA relief claimed enter:

- (for goods liable to duty and import VAT) document codes 9AID and 9AIV and status code UP
- (for liable to import VAT only) enter document code 9AIV and status code UP.

Where no security is required for the TA relief claimed enter:

- (for goods liable to duty and import VAT) document codes 9AID and 9AIV and status code JP, or
- (for goods liable to import VAT only) enter document code 9AIV and status code JP.

47 Calculation of taxes - if security is required, enter the method of payment code, see paragraph [9.4](#).

54 Type of representation - third parties such as an agent, freight forwarder or fast parcel operator act in the name of and on behalf of the person applying for TA as a 'direct representative'. They must ensure a copy of the declaration is returned to the person applying for TA.

When security is required it will be retained until you provide evidence that goods have, within the time limits allowed, been transferred to another person eligible for relief, re-exported outside the EU using CPC 31 53 000 or disposed of in other approved ways, see Sections [6](#) and [7](#). How to reclaim security is explained in paragraph [9.5](#).

The **supervising office** for Simplified authorisations is the:

National Temporary Admission Section (NTAS)
Custom House
Furness Quay
Salford
M50 3XN

Phone: **0161 261 7211/12**

Email: <mailto:NTAS@hmrc.gsi.gov.uk>

You should contact the NTAS if you have any enquiries about goods you have already entered using a Simplified authorisation. If you have any queries about goods you intend to enter to TA you should phone the Customs Helpline on 0845 010 9000.

3.6 The oral declaration procedure

This can only be used for:

- animals owned by a person established outside the EU that are temporarily imported for grazing, seasonal moving of livestock, performance of work or for transport (see paragraphs [4.8](#) and [4.9](#))
- radio, television production, broadcasting equipment and vehicles specially adapted for this use and their equipment imported by public or private organisations established outside the EU (see paragraphs [4.1](#) and [4.12](#))
- instruments and apparatus necessary for doctors to provide assistance for patients awaiting organ transplants, see paragraph [4.2](#).

No C88 (SAD) declaration to CHIEF is required however, to support an oral declaration you will need to complete an inventory document [Form C108](#), see Section [11](#). If you will subsequently use the goods in other EU countries you should use the [EU Commission model inventory document](#) instead of Form C108. These forms are available on our website or from the Customs Helpline.

Complete Form C108 / inventory document and present copy 1 and 2 to UK Border Agency (UKBA) staff at import. They will endorse them, retain the copy 1 and return the copy 2 to you. We recommend that a copy of the endorsed C108 / inventory document is kept with the goods. If the applicant is resident outside the EU, they should enter a UK contact address in the additional information box.

The supervising office for oral declarations is:

The National Import Reliefs Unit (NIRU)

HM Revenue & Customs
Abbey House
Head Street
Enniskillen
Co Fermanagh
Northern Ireland

BT74 7JL

Phone: 0286 634 4557

Fax: 0286 634 4571

Email: <mailto:niru@hmrc.gsi.gov.uk>

You should contact NIRU if you have any enquiries about goods you have already entered by Oral Declaration. If you have any queries about goods you intend to enter by Oral declaration you should phone the Customs Helpline on 0845 010 9000.

Note: The C108 will not be accepted if there are insufficient details to establish entitlement to relief or if there are concerns with whether conditions or requirements of the TA relief claimed are met. In these circumstances you can be asked to make a C88 (SAD) declaration for TA and to provide security or advised that a C88 (SAD) declaration to release the goods to free circulation, with payment of any customs charges due, must be made.