

Repayment of VAT to overseas traders

In order to make an application for refund of UK VAT you must complete a VAT 65A application form. You must fully complete the application form and send it to the HM Revenue & Customs Office by post along with the original invoices and a Certificate of Status to show that your company is registered for business. The necessary certificate is available from your official VAT/Taxation authority in your own country. It should contain your Company name, full address and VAT/taxation identity number. It must be authenticated with original signature and stamp of the issuing Authority.

The application form and further information can be found by visiting the HM Revenue & Customs website at:

<http://www.hmrc.gov.uk/vat/managing/payments/index.htm>

Please note the train tickets should be removed from the application because there is no VAT charged on this form of transport.

Should you require any further information please contact:

HM Revenue & Customs
VAT Overseas Repayment Unit
PO Box 34
Foyle House
Duncreggan Road
Londonderry
BT48 7AE
Tel +44 (0)28 7130 5100
Fax +44 (0)28 7130 5101

Customs & Excise (Bringing excise goods into the country)

There are 2 Public Notices that give full details on bringing excise goods (i.e. alcohol and tobacco) into the UK and how to pay the duty, these are 203 & 204. Non-excise goods in the EU can be moved around freely within the EU without the same restrictions and duty to pay.

For further information please visit or contact the following:

Website: www.hmrc.gov.uk

Telephone:

National Advice Service Helpline

For VAT, customs and excise and duties telephone enquiries

Opening hours

8.00 am to 8.00 pm Monday to Friday

Closed weekends and bank holidays

0845 010 9000

For customers who are deaf or hearing or speech impaired:

0845 000 0200 (Textphone)

Email:

Email enquiries relating to VAT, excise and other duties.

Please include your VAT registration number if applicable and the name and postal address of your business in case we need to reply by letter

National Advice Service - email service Enquiries.estn@hmrc.gsi.gov.uk

Customs & International trade email enquiries intenquiries@hmrc.gsi.gov.uk

For email enquiries relating to importing, exporting and Customs Relief

We cannot guarantee the security of emails you send to us or we send to you over the internet. Any information you send to us is at your own risk. If you would like us to reply by email, please let us know and confirm that you understand and accept the risks involved in using email. We will reply by email where we are able to do so, but we will reply by letter if our response contains personal/confidential information.

If you have any doubt about the authenticity of an email you receive which claims to come from HMRC please do not follow any links within the email, disclose any personal details or respond to it. Forward it to:

phishing@hmrc.gsi.gov.uk

Post:

VAT, Customs & Excise Duties

For written enquiries relating to VAT, excise and other duties.

HMRC

National Advice Service - Written Enquiries Section

Alexander House

Victoria Avenue

Southend

Essex

SS99 1BD

For postal enquiries relating to importing, exporting and Customs Relief

Customs & International Trade Written Enquiries Team

HM Revenue & Customs

Crownhill Court

Tailyour Road

Plymouth

PL6 5BZ

Bringing food into the UK

There are different regulations depending on the type of food produce that is being imported and also which country it is coming from which are dealt with by their applicable department so please contact the Department for Environment Food and Rural Affairs on tel: **0845 933 5577** for information on bringing food into the UK or please visit www.defra.gov.uk .

The DEFRA website has an imports database where you can search which food can be brought into the UK, please copy & paste the following link into your web address browser:

<http://importdetails.defra.gov.uk/Default.aspx?Location=None&Module=IDDSearch>