

## Foreword

**This notice cancels and replaces Notice 340 (January 2002). Details of any changes to the previous version can be found in paragraph 1.2.**

## 1. About the notice, the law and your rights

### 1.1 What is this notice about?

It tells you how you can import scientific instruments and apparatus that are intended for **non-commercial use** by a **non-profit making** entity from:

- outside the Customs Union free of duty and, in some cases, VAT and
- the 'Special Territories' or countries having a Customs Union with the EU free of VAT in some cases.

The glossary at Section 4 explains the meaning of some of the particular words phrases and abbreviations used.

This notice and others mentioned are available both on paper and on our Internet website at [hmrc.gov.uk](http://hmrc.gov.uk).

### 1.2 What has changed?

The updates issued in April 2004, September 2004, January 2007 and October 2007 have been incorporated into this edition of the notice. Additional changes also include your 'Right to be Heard, the decision review process, third-party authorisation, multiple-item consignments, necessary record-keeping, proper disposal of goods, and the HMRC Charter reference.

### 1.3 What law covers this notice?

The law on which this notice is based is Council Regulation (EC) No. 1186/2009, Chapter XI, Articles 44 to 52.

This notice explains our view of the law.

## **1.4 What rights do I have in relation to a Customs decision?**

### **Receiving an adverse Customs decision from HMRC – Right to be heard**

When you receive an adverse customs decision from HMRC you will first be issued with a Pre-Notification Communication explaining the reasons why the adverse decision has been made. This Pre-Notification is called your “Right to be Heard” and once issued, you will have a period of 30 calendar days in which you may make further representations or provide further information to HMRC concerning the decision.

## **1.5 What do I do if I disagree with a Customs decision?**

If you do not agree with any decision issued to you there are two options available. Within 30 days of the date of the decision you can either:

- request a review of the decision by someone not involved in making the disputed decision. Your request must be in writing and should set out the reasons why you do not agree with the decision.
- Please write to:  
HM Revenue & Customs  
Excise Customs Stamps & Money  
Review and Appeals Team  
7th Floor South West  
Alexander House  
21 Victoria Avenue  
Essex  
SS99 1AA, or
- appeal direct to the Tribunal who are independent of HM Revenue & Customs.

If you opt to have your case reviewed you will still be able to appeal to the tribunal if you disagree with the outcome.

Further information relating to reviews and appeals is contained in leaflet HMRC1 HM Revenue & Customs decisions - 'what to do if you disagree' which can be obtained from our website, or by phoning 0845 010 9000.

## 1.6 Where can I obtain further information about the Community System of Duty Reliefs?

This notice explains the general principles of this particular Customs procedure that comes under the **Community System of Duty Reliefs**. It does not attempt to cover every aspect in detail. If you need further information you can:

- phone the [Customs Helpline](#) on 0845 010 9000
- email your enquiry using our [online enquiry form](#)
- write to:  
HM Revenue & Customs  
Customs, International Trade and Excise (CITEX) Written Enquiries Team  
Crownhill Court  
Tailyour Road  
Plymouth  
PL6 5BZ
- Email: [intenquiries@hmrc.gsi.gov.uk](mailto:intenquiries@hmrc.gsi.gov.uk)
- visit the HM Revenue & Customs website, go to [hmrc.gov.uk](http://hmrc.gov.uk) or
- go to the official website of the [European Union](#)

Copies of the Official Journal can be obtained from:

The Stationery Office  
PO Box 29  
Norwich  
NR3 1GN

Phone orders and general enquiries: 0870 600 5522

Email: [customer.services@tso.co.uk](mailto:customer.services@tso.co.uk)

[The Stationery Office website](#) or from 'The Stationery Office Bookshops', see The Tariff Volume 1, Part 1, Section 1.

## 2. Relief conditions

### 2.1 Who can get relief?

You can get relief if you are an establishment mainly involved in non-commercial and non-profit making education or scientific research (this can include a division of a public establishment). Examples are:

- universities and university hospital trusts, approved colleges and polytechnics and other similar educational establishments

- National Health Service and teaching hospitals, including medical schools and research laboratories
- public health laboratories and
- research laboratories of Government Departments, research Councils and similar bodies.

You must get approval from our National Import Reliefs Unit (NIRU) - see Section 4 for contact details - to receive eligible goods duty free before making any import declarations. We explain how to apply for NIRU approval in paragraph 3.1.

## 2.2 What goods can get relief?

The relief covers:

- scientific instruments and apparatus
- spare parts, components and accessories specifically for scientific instruments and apparatus which have been granted relief and
- tools to be used for maintaining, checking, calibrating or repairing eligible instruments and apparatus.

## 2.3 Can I claim VAT relief?

Yes, but only if the goods are intended for use in medical or veterinary research, training, diagnosis or treatment. Such goods are zero-rated for VAT and consequently no tax is payable on them.

You can find further details about zero-rating along with conditions and procedures in our VAT Notice 701/6 Charity funded equipment for medical, research, veterinary etc uses.

## 2.4 Is there any restriction on the use and disposal of the goods?

Yes, you must keep control and responsibility for the goods that have been granted relief.

You may use the goods only for non-commercial and non-profit making scientific research or educational purposes.

You may lend, hire out or transfer the goods to another approved establishment, as long as you notify NIRU (see Section 4 for contact details) first.

You must pay us the duty if you dispose of the goods in any other way. When this happens, contact our Excise and Customs Helpline for details of the procedure to follow.

Our officers may visit you to confirm that the conditions of the relief are met.

## **2.5 Is there any relief on equipment imported for international scientific research programmes?**

Yes, as long as the equipment:

- is imported by or on behalf of a scientific research establishment based outside the Customs Union
- is intended for use by, or with the agreement of, the members or representatives of the establishment based outside the Customs Union in accordance with scientific co-operation agreements
- is to carry out international scientific research programmes in approved establishments based in the Customs Union and
- remains the property of an organisation or person based outside the Customs Union.

The procedures for obtaining approval and claiming relief on these goods differ from those described elsewhere in this notice. For goods destined for the UK, the head of the scientific research establishment based outside the Customs Union, or their authorised representative, must apply to NIRU for approval to import the goods free of duty. NIRU then have to send the application forward to the EU Commission for consideration.

For further details, contact NIRU. Their address is in Section 4.

## **2.6 Do import prohibitions and restrictions apply?**

Yes, there are some goods which are strictly controlled. You can find information about these in the Tariff, Volume 1, Part 3 or from our Excise and Customs Helpline or from Notice 1 available on [hmrc.gov.uk](http://hmrc.gov.uk).

## 3. How to claim relief

### 3.1 How do I apply for approval?

The head of your establishment or an authorised representative must apply in advance of importation to NIRU. Their address is in Section 4. NIRU will then send you a form to complete and return.

If your application is successful, NIRU will issue you with a certificate that you must use when you make your import declaration. If a third party is making the import declaration upon your behalf, they will need the certificate.

### 3.2 Can I authorise a third party to act on my behalf?

You can use a third party such as an agent, freight forwarder or fast parcel operator to complete entries on your behalf **but** you must make sure:

- you give clear written instructions for the goods to be entered under this procedure
- that you are always clearly identified as the approval holder claiming relief; and,
- that you regularly request them to send you details of declarations made on your behalf, so that you can check the accuracy of customs declarations made in your name.

If the declaration is incorrect, then as the person in whose name the declaration is made, you will be liable for any customs debt that arises.

Third parties who declare goods to this procedure without the proper authority of the person in whose name the declaration is made, will be liable for any customs debt incurred. See Notice 199 Imported goods: Customs procedures and customs debts.

**Note:** Agents, freight forwarders or fast parcel operators who complete customs entries on behalf of importers should not be identified as the consignee. They must make sure that declarations clearly identify the person eligible to claim relief, as stated in paragraph 3.1.

### 3.3 What do I do with the certificate?

NIRU will issue you with a uniquely numbered certificate and a copy.

You or the third party who are making the import declaration upon your behalf should enter the NIRU Certificate number in **box 44** of the import declaration, and present the original certificate to us at the port or airport when you import the goods. You, and not the third party, must retain the NIRU-issued copy for your records.

## 3.4 How do I claim relief on goods imported as freight or in baggage?

You must claim relief by completing an import declaration on a Single Administrative Document (SAD: Form C88). You can get a third party, such as an import agent to do this, but if you want to complete the SAD yourself and need more information on the details required for the import declaration, please refer to the Tariff.

Enter one of the following Customs Procedure Codes (CPCs) in Box 37 of the SAD:

- **40 00 C13** - for goods imported from outside the Customs Union on which you claim relief from duty, and VAT if appropriate or
- **49 00 C17** - for goods imported from one of the Special Territories or countries having a Customs Union with the EC on which you claim relief from VAT
- For equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based in a third country to carry out international scientific research, and providing approval has been sought from NIRU, use **40 00 C14**.

Also present the NIRU certificate, and if applying for VAT zero-rating (paragraph 2.3), the declaration from VAT Notice 701/6 Charity funded equipment for medical, research, veterinary etc uses.

If you cannot produce the necessary supporting documentation, such as the proper certificate issued by NIRU, you must give us financial security (normally a cash deposit or a banker's guarantee) to cover the duty and/or VAT before we will release the goods. We will discharge the security if we are satisfied you qualify for relief.

## 3.5 How do I claim relief on goods imported by post?

Ask the sender to write clearly on the package and its accompanying Customs declaration (CN22 or CN23):

**“SCIENTIFIC INSTRUMENTS: RELIEF CLAIMED”**

We may send you a simplified form to complete and return, together with the original NIRU certificate and the declaration from VAT Notice 701/6 Charity funded equipment for medical, research, veterinary etc uses.

If the package is not clearly marked it may not be delivered until you have paid the duty and VAT. You should pay these charges and then write to Customs at the postal depot where the charges were raised. Explain what happened and enclose the original NIRU certificate, the VAT declaration (if appropriate) and the document showing the charges. If we are satisfied that the goods qualify for relief, we will repay the duty, and VAT if appropriate.

## **3.6 Can I claim relief after the goods have been imported?**

Yes. Normally, you should claim relief at the time of import. If you fail to do this, we may accept a belated claim and repay the appropriate charges subject to certain conditions. See our Notice 199 Imported goods: Customs procedures and customs debts for further details: the section and paragraphs on repayment and remission under Code Article 236 refer.

## **3.7 What records must I keep?**

You will need to provide the following information if requested by us:

- details of the import declaration entering your goods to this Customs procedure, especially the value of those goods
- the retained copy of the certificate issued by NIRU
- evidence of ownership (if applicable for the relief claimed)
- when, where and how the goods are used
- how the goods are identified – such as manufacturers marks serial numbers, technical descriptions or illustrations; and
- evidence of disposal, see paragraph 3.8.

These records must be kept for a minimum of four years, even and including after you dispose of the goods.

## **3.8 Evidence of disposal**

When you dispose of any goods that were imported using this Customs procedure, you must retain adequate evidence. This should be supported by commercial records clearly identifying the goods, and when they left your possession and/or use.

If you use an agent, freight forwarder or fast parcel operator to complete import and export declaration entries and maintain your records on your behalf, they must provide you with all the necessary official evidence of disposal or adequate references to the official evidence. It is recommended that this responsibility is made clear to the third party from the beginning of any contract, tender or arrangement.

Failure to provide adequate evidence of disposal may lead us to issue you a notice to recover the duties and VAT that were liable upon original import. We will also aim to secure unpaid duties and VAT if the goods have been sold. Goods under this relief may not be lent, given as security, hired out, or transferred, whether for a fee, consideration or for free, without notifying us first.

<b>Disposal</b>	<b>Required Evidence</b>
Goods are transferred to another approved entity	<ul style="list-style-type: none"> <li>• Official documentation detailing transfer between you and other entity;</li> <li>• NIRU acknowledgement of the transfer of responsibility; and,</li> <li>• Any other documentation (receipts, bills, invoices, insurance documents, etc.,) which provide detail of the transfer.</li> </ul>
Goods have been re-exported	<ul style="list-style-type: none"> <li>• NES declaration details or Export documentation providing details on the date of export, and,</li> <li>• Any NIRU acknowledgement of the export, and,</li> <li>• Any other documentation (receipts, bills, invoices, insurance documents, etc) that make sure the export has been made.</li> </ul>
Goods have been stolen, lost or destroyed	<ul style="list-style-type: none"> <li>• Police or insurance incident reports, or official documentation providing details of the date of the incident or loss, and,</li> <li>• Any NIRU acknowledgement of the loss or destruction, including scrapping notices, and,</li> <li>• Any other documentation (receipts, bills, invoices, insurance documents, etc) which provide detail of the incident or loss.</li> </ul>

**Note:** All records of disposal must be kept for a minimum of four years.

## 4. Glossary

<b>Term</b>	<b>Description</b>
C 88 (SAD)	The UK version of the Single Administrative Document (SAD) for making import, export and transfer declarations.
CPC	Customs Procedure Code. Used on import declarations (Form C88) to identify the type of procedure for which the goods are entered.
Customs charges	<ul style="list-style-type: none"> <li>• customs duties</li> <li>• import VAT</li> <li>• specific Customs Duty (previously CAP charges)</li> <li>• Anti-Dumping Duty</li> <li>• Countervailing Duty, and</li> <li>• excise duties.</li> </ul>
Customs Duty	An indirect tax that provides protection for Community industry. Raised on imported goods, it does not include Excise Duty or VAT.
Customs Union	The customs territories of the EU, Turkey, San Marino and Andorra. The unions between the EU and these countries enable most goods in free circulation to move freely between them

	without the need to claim import duty relief, subject to the production of any necessary preference or Community Transit documentation. For Andorra, the union only covers goods in Chapters 25-97 of the Tariff. VAT is still due on imports from Turkey, San Marino and Andorra however unless the relief explained in this notice is applicable and claimed.
Duty	Taxes we charge on imported goods under the combined nomenclature of the Community. These include Customs Duty, Common Agricultural Policy (CAP) charges and Anti-Dumping Duty.
Excise Duty	A duty chargeable, in addition to any Customs Duty that may be due, on the goods listed in The Tariff, Volume 1 Part 12 paragraph 12.1.
EU	<p>The European Union:</p> <p>Austria, Belgium, Bulgaria, Cyprus*, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, the Republic of Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the United Kingdom.</p> <p><b>NB:</b> Croatia is scheduled to become a Member State on 1<sup>st</sup> July 2013.</p> <p>* The European Commission has advised that the application of the Community Customs Code and 6th VAT Directive shall be suspended in those areas of Cyprus in which the Government of the Republic of Cyprus does not exercise effective control. Goods from those areas will continue from 1 May 2004 to be treated as non-EU imports.</p>
Helpline	The Customs Helpline. The phone number is 0845 010 9000.
HMRC	HM Revenue & Customs
NIRU	<p>The HMRC National Import Reliefs Unit. The address is:</p> <p>National Import Reliefs Unit              HM Revenue &amp; Customs              Abbey House              Head Street              Enniskillen              County Fermanagh              Northern Ireland BT74 7JL</p> <p>Tel: 02866 344 557              Fax: 0286 344 571              Email: <a href="mailto:niru@hmrc.gov.uk">niru@hmrc.gov.uk</a></p>

SAD	Single Administrative Document (Form C88).
Special territories	Countries or areas that are part of the customs territory of the Customs Union but not part of the fiscal (VAT) territory. Goods coming from these territories are therefore liable to VAT unless the relief explained in this notice is applicable and claimed. These territories are: the Åland Islands, the Canary Islands, the Channel Islands, French Guiana, Guadeloupe, Martinique, Mount Athos and Reunion.
Tariff	<p>The Tariff is a 3 volume annual publication which is updated monthly containing useful information about customs import and export requirements.</p> <p><b>Volume 1</b> contains essential background information for importers and exporters, contact addresses for organisations such as Department for Business, Innovation and Skills, Department of Environment, Food and Rural Affairs and Forestry Commission. It also contains an explanation of Excise Duty, Tariff Quotas and many similar topics.</p> <p><b>Volume 2</b> contains the 16,000 or so Commodity Codes set-out on a Chapter by Chapter basis. It lists duty rates and other directions such as import licensing and preferential duty rates.</p> <p><b>Volume 3</b> contains a box-by-box completion guide for C88 (SAD) entries, the complete list of Customs Procedure Codes (CPCs), Country / Currency Codes, lists of UK ports and airports both alphabetically and by their legacy Entry Processing Unit (EPU) numbers, and further general information about importing or exporting.</p> <p>The Tariff is available on an annual subscription and is also available at some larger libraries. You can buy the Tariff in printed and CD ROM formats or subscribe to the new e-service from the Stationery Service.</p>
Third country	Any country that is outside the Customs Territory of the EU.
VAT	Value Added Tax

## Your rights and obligations

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

## Do you have any comments or suggestions?

If you have any comments or suggestions to make about this notice, please write to:

HM Revenue & Customs  
Excise, Customs, Stamps & Money  
10th Floor Alexander House  
21 Victoria Avenue  
Southend-on-Sea  
ESSEX  
SS99 1AA

Please note this address is not for general enquiries.

For your general enquiries please phone our Helpline 0845 010 9000.

## Putting things right

If you are unhappy with our service, please contact the person or office you have been dealing with. They will try to put things right. If you are still unhappy, they will tell you how to complain.

If you want to know more about making a complaint go to [hmrc.gov.uk](http://hmrc.gov.uk) and under quick links, select Complaints and appeals.

## How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to [hmrc.gov.uk](http://hmrc.gov.uk) and look for Data Protection Act within the Search facility.