



Please read the notes on page 2 before completing this form. Send the completed form to: HMRC, C18 Team, Dorchester House, 52-58 Great Victoria Street, Belfast, BT2 7WF.

Importer's details	Representative/Declarant's details
DE 3/15 Importer's name and address	DE 3/17 or DE 3/19 name and address of Representative/Declarant
<input type="text" value="Name (in capital letters)"/>	<input type="text" value="Name (in capital letters)"/>
<input type="text" value="Address"/>	<input type="text" value="Address"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text" value="Postcode"/>	<input type="text" value="Postcode"/>
Phone number	Phone number
<input type="text"/>	<input type="text"/>
DE 3/16 Importers EORI	DE 3/18 or DE 3/20 Representative/Declarant EORI
<input type="text"/>	<input type="text"/>

MRN	DE 1/10 Procedure Code
<input type="text"/>	<input type="text"/>
Date DD MM YYYY	DE 1/11 Additional Procedure Codes (Multiple Codes separated by semi colon)
<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>	<input type="text"/>
	DE 1/10 Revised Procedure Code (if applicable)
	<input type="text"/>
	DE 1/11 Revised Procedure Code (if applicable) (Multiple Codes separated by semi colon)
	<input type="text"/>

**Reason for amendment**

State the reasons for the underpayment and provide supporting evidence including any relevant technical documentation. If there are more than one item supply the commodity code or codes. Please continue on a separate sheet if necessary.

Goods item number	Data Element (DE) number	Entered as	Amended to

**Accompanying supporting documents for amendment**

- CDS Declaration and Notification of clearance
- amendment substitute entry/worksheet (required)
- invoice/Airway bill/Preference certificate (optional)

Give details of the amount of the underpayment as stated in the reason for amendment

	Amount paid	Amount due to HMRC	Total due
Duty			
VAT			
Other			
<b>Totals</b>			

### Deferment payment

If you're making a payment by deferment, please provide full details. However, if you wish to make the payment by deferment, please provide specific authority in the form of a signed and dated C1207S from the consignee relating to this amendment. (Note that we will not accept deferment authority provided for the original entry). If you fail to provide the authority a C18 remittance advice will be issued for payment.

### Declaration

I declare that the information contained in this form and supporting documents is true and complete.

Name (in capital letters)

Phone number

Signature

Date DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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## Notes

If you complete the form by hand please use a black pen and make sure that it is legible. It should not contain any erasures or overwritten words. If you make any mistakes please cross them out and add the correct details as required. All corrections must be initialled.

To avoid duplicating the issue of a C18, please submit only one declaration.

The processing of your amendment may be delayed if the basis of your claim is unclear.

### HM Revenue and Customs standards

We aim to process your voluntary declaration within 10 working days of receiving a valid declaration.

Please note:

- interest may be due and payable on debts unpaid after 10 days of date of issue of the C18
- if there is an element of duty repayment the C18 team at Belfast will first process the underpayment aspect and then pass the paperwork to National Duty Repayment Centre (NDRC) at Salford to process the refund
- overpayment of VAT can be reclaimed via the consignee's next VAT return