

Changes to the Authorisation Conditions for the low value bulking concession

Customs Information Paper (08) 33	
Who should read:	All businesses interested in importing goods under the low value bulking concession.
What is it about:	A summary of the changes to the authorisation conditions for the low value bulking concession.
When effective:	Immediately.
Extant until/expires	Six months from date of issue.

1. Introduction

An internal HM Revenue and Customs review of the low value bulking concession has demonstrated that there is widespread abuse of this facilitatory measure. The abuses include suppression of value, misdescription of goods and the smuggling of both prohibited and restricted goods and of goods subject to excise duty.

There is a need not only to protect the revenue but also to ensure that compliant traders are not disadvantaged and, therefore, revised authorisation conditions for this concession will be introduced from 1 July 2008. A summary of the main changes to the authorisation conditions is set out below.

2. Summary of changes to the low value bulking concession

There will be a need for all those wishing to use the concession (including those traders currently approved) to submit written requests to a central location. These should be made to:

HM Revenue & Customs
National Imports Relief Unit
Killyhevlin Industrial Estate
Enniskillen
County Fermanagh
Northern Ireland
BT74 4EJ

Tel 028 6632 2298
Fax 028 6632 4018
Email niru@hmrc.gov.uk

All approvals will initially be valid for a period of one year.

The main changes to the authorisation concession are as follows:

1. The authorised trader must enter their TURN in Box 8 of import declarations. Traders will not be able to use Pseudo TURN GBN10777789000 from 1 July 2008 for this concession.
2. An approval number will be allocated to the authorised trader and this must be quoted on all documents and correspondence in connection with import declarations. This number must be entered in Box 44 of import declarations.
3. An authorised trader must notify the National Imports Relief Unit immediately of any changes which influence or affect the continuation or content of their approval.
4. An authorised trader must ensure that all goods entered under their approval are only entered under normal import procedures.
5. A number of CPCs (40 00 C37, 40 00 C38, 49 00 C37 and 49 00 C38) have been created for the concession. The completion notes for each of these CPCs will be published in due course.
6. The concession must not be used for imports of samples.
7. The concession must not be used for consignments that are to be despatched to a consignee outside the UK.

3. Contacts

If you have any queries on the contents of this CIP, please contact Tony Borton at:

Imports and Exports Team
Portcullis House
27 Victoria Avenue
Southend-on-Sea
Essex
SS2 6AL

Email [Tony Borton](mailto:Tony.Borton)

Issued on the 12 May 2008 by the [JCCC Secretary](#), Customs & International Directorate. HM Revenue & Customs.

If you have a question about the content of this paper please use the details provided in the 'Contacts' section. For general HMRC queries speak to the National Advice Service (NAS) on Tel 0845 010 9000.

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