



NCN: [2021] UKFTT 385 (TC)

TC 08307

CUSTOMS DUTIES – 73 imports of root vegetables from Costa Rica - preferential rates not claimed on some customs declaration forms, despite being potentially available – applications for repayment made after expiry of validity of certificates of origin – in two cases no certificates provided – HMRC refused the applications – Lane Fouracres considered and applied – held: certificates need to be valid when preferential rates claimed – appeal dismissed insofar as that was not the case; and also where no certificates provided

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

Appeal number: TC/2016/05904

BETWEEN

**F.M.X. FOOD MERCHANTS IMPORT EXPORT
COMPANY LTD**

Appellant

-and-

**THE COMMISSIONERS FOR
HER MAJESTY’S REVENUE AND CUSTOMS**

Respondents

**TRIBUNAL: JUDGE ZACHARY CITRON
MR JOHN AGBOOLA**

Sitting in public at Taylor House, Rosebery Avenue, London EC1 on 14 October 2021

**Mr G Pignatelli, Director of the Appellant, and Mr R Smith, of JP Shipping Services Ltd,
for the Appellant**

**Mr M Donmall, counsel, instructed by the General Counsel and Solicitor to HM Revenue
and Customs, for the Respondents**

DECISION

1. The appellant (**FMX**) appealed against decisions of HMRC refusing applications for repayment of import duty paid at the full rate, on the grounds that preferential rates of duty applied. The duty arose on the importation of root vegetables (eddoes and cassava) from Costa Rica.

2. We had a hearing bundle containing witness statements from Officer Attridge of HMRC and from Mr Smith of JP Shipping Services Ltd (**JPSL**) – a freight forwarder, HMRC-authorized economic operator, and customs duties agent for FMX – as well as Tribunal documents and correspondence between the parties. We also heard oral evidence from Mr Smith.

FINDINGS OF FACT

3. We make the following findings based on the evidence before the Tribunal and the ordinary civil standard of proof (balance of probabilities). Where the finding is based on contested or inconsistent evidence, we have given more detailed reasons for the finding

The applications for repayment of import duty, HMRC’s decisions, and FMX’s appeal

4. The subject matter of the appeal was HMRC’s refusal of 73 applications (“**Applications**”) for repayment of import duty (on form C285) made by FMX (by their agent, JPSL) on 8 April 2016 and received by HMRC on 15 April 2016.

5. The Applications are summarised in the table attached to this decision (and are referred to individually in this decision as “**Items**” with the number in the column headed “agent’s ref”); however, the last item on the table (agent’s ref 20457) is outside the scope of the appeal because nil duty was paid in respect of it. It will be noted that we have included the Items with agent’s refs 19226, 20137 and 20147 within the scope of this appeal. This is because

(1) we have determined that the Item with agent’s ref 19226 is clearly within the scope of HMRC’s review conclusion letter dated 14 October 2016, and so within the scope of the appeal; and

(2) whilst it is not clear that the Items with agent’s ref 20137 and 20147 are within the scope of HMRC’s review conclusion letter dated 29 September 2016, HMRC’s position was that they *were* within the scope of the appeal; FMX contended that these Applications were not rejected by HMRC, with a reserve position that, if they were, FMX wished to appeal that decision. As the Tribunal can only consider matters that are within the scope of an appeal, we have erred on the side of including these Items (each of which gave rise to customs duty of £665.67).

6. FMX made other applications for repayment of import duty at the same time as the Applications – but these were accepted by HMRC (either initially, or after statutory review) and so are not subject to appeal.

7. Each Application related to an importation (“**Importation**”) of root vegetables. The Importations took place on the dates shown in the column headed “date of entry” in the table.

8. The column in the table headed “date of EUR1” shows the date of issuance of the EUR1 (“movement certificate”) provided by FMX in respect of each Application (apart from two – agent’s ref 19993 and 20099 – where no EUR1 was submitted with the Application). In each case, the date of issuance of the EUR1 was prior to 15 April 2015, and so preceded the date of HMRC’s receipt of the Application by more than 12 months.

9. The column in the table headed “review letter/officer” shows the date of the review conclusion letter issued by HMRC refusing the Application (and the HMRC officer concerned) – that of 29 September 2016 or that of 14 October 2016; and the column headed “reason for refusal” shows that for all but two Items the reason for refusal was that the corresponding EUR1 had expired prior to the date of HMRC’s receipt of the Application (the two exceptional Items were the ones cited in the preceding paragraph, where the reason was that no EUR1 had been provided).

10. FMX’s notice of appeal to the Tribunal was dated 31 October 2016; it stated that appeal was under Article 236 although at least some of the Application forms had ticked the box indicating Article 239 as the basis for repayment (see [23-24] below as to these Articles).

The Importations and related customs declarations

11. FMX’s agent, JPSL, electronically filed a customs declaration form (C88) in respect of, and at the time of, each Importation; and FMX paid the import duty shown in the column headed “duty paid” in the table.

12. Box 36 is the place on the customs declaration form where the declarant may claim a preferential rate of duty: “100” indicates the standard rate of customs duty (i.e. no claim to preferential rate); “300” indicates a preferential rate of duty. A preferential rate was potentially available in respect of the Importations, due to the 2012 agreement establishing an association between the EU and Central America (more details at [28] below).

13. Mr Smith’s witness statement stated (at paragraph 4) that JPSL was not aware at the time of the Importations that a preferential rate was available and therefore it was not claimed at that time. The hearing bundle contained

- (1) the customs declaration forms for the Items with agent’s ref 19120 and 19924, both showing “100” in box 36 (and no reference to an EUR1 in box 44); but also
- (2) the customs declaration form for the Item with agent’s ref 20065 showing “300” in box 36 (and no reference to an EUR1 in box 44).

In addition, on the day before the hearing, FMX sent the Tribunal:

- (a) the customs declaration form for the Item with agent’s ref 19273 showing “300” in box 36 and, in box 44, reference to EUR1 A0016542; and
- (b) the customs declaration form for the Item with agent’s ref 20035 showing “300” in box 36 and, in box 44, reference to EUR1 A0016542.

14. On the basis of the evidence summarised immediately above, we find that the customs declarations in respect of the Importations had different entries in box 36: some had “100” and some had “300”. Also, some referred to an EUR1 in box 44, and some did not.

15. We also find that FMX (via JPSL) electronically lodged EUR1s in respect of each Importation at the time it filed the customs declaration forms, apart from those for the Items with agent’s ref 19993 and 20099. We make this finding based on

- (1) Mr Smith’s witness statement (paragraph 3, which says that all the documentation to support a preferential rate of duty was lodged electronically by JPSL at the time of import – we take this to include EUR1s); and
- (2) Mr Smith’s oral testimony at the hearing, consistent with the above; but also

(3) the fact that no EUR1 was provided with the Application for the Items with agent's ref 19993 and 20099 (making it unlikely that an EUR1 for these Items had been lodged with HMRC at the time of Importation).

16. The reason that JPSL did not claim the preferential rate on all the customs declaration forms at the time of Importation was that it was not then aware that a preferential rate had come into effect in respect of the Importations. We make this finding based on Mr Smith's witness statement, paragraph 4. Once JPSL became aware of the availability of the preferential rate, it promptly made the Applications on FMX's behalf.

17. HMRC undertook periodic "audits" on both FMX and JPSL but did not point out to them that import duty had been paid on the Importations despite the potential availability of a preferential rate of customs duty.

THE TRIBUNAL'S POWERS AND THE ISSUES IN THE APPEAL

18. Section 16(5) of the Finance Act 1994 gives the Tribunal's jurisdiction the power to quash or vary HMRC's decisions rejecting the Applications and to substitute our own decision for any decision quashed. The issue in this appeal is therefore whether those decisions were correct in law.

19. HMRC asked at the hearing that we confine our decision to those Items where "100" appeared in box 36 of the customs declaration form relating to the Importation i.e. where it was clear that FMX had not claimed a preferential rate of customs duty at the time of Importation. They made this request because:

(1) FMX's grounds of appeal, as set out by its then-counsel (Mr E McNicholas), included a statement that FMX had erroneously put "100" in box 36 of each of its customs declaration forms (and so HMRC had prepared their case on this basis);

(2) it was only on the day before the hearing that FMX had produced two customs declaration forms showing "300" in box 36 (see [13] above);

(3) it was not known exactly how many of the Items had "100" or "300" in box 36 of the customs declaration form relating to the Importation: this was something the parties would need to investigate and agree.

HMRC proposed that, following such a decision by the Tribunal, the parties be at liberty to apply to the Tribunal for further directions, if they were not able to agree the treatment of all the Items within a reasonable time.

20. We discussed this proposal with the parties at the hearing and said we would make a decision on it as part of our written decision. We have decided to endorse the approach set out immediately above, as it avoids potential unfairness to HMRC arising from late evidence (giving them time to consider properly their position where the customs declaration forms showed "300" in box 36) whilst safeguarding fairness and justice for FMX – some of FMX's evidence was produced very late, but, in FMX's defence, it was not legally represented (and there was already evidence in the hearing bundle of customs declaration forms showing "300" in box 36 – see [13(2)] above). Our decision shall also address the Items with agent's ref 19993 and 20099 (where no EUR1s were provided either on Importation or with the Applications).

LAW RELEVANT TO REPAYMENT OF IMPORT DUTY

21. Under Article 20 of the Community Customs Code (EU Council Regulation 2913/92/EEC) ("CCC"),

- (1) duties legally owed where a customs debt is incurred were based on the Customs Tariff of the European Communities (Article 20(1));
 - (2) the Customs Tariff of the European Communities comprised (inter alia) the preferential tariff measures contained in agreements which the Community had concluded with certain countries or groups of countries and which provide for the granting of preferential tariff treatment (Article 20(3)); and
 - (3) such preferential tariff measures were to apply at the declarant's request where the goods concerned fulfilled the conditions for preferential tariffs. An application could be made after the event provided that the relevant conditions were fulfilled (Article 20(4))
22. Article 201 of the CCC provided that a customs debt on importation was incurred through (inter alia) the release for free circulation of goods liable to import duties. The customs debt was incurred at the time of acceptance of the customs declaration in question. Customs declaration meant the act whereby a person indicated in the prescribed form and manner a wish to place goods under a given customs procedure (such as release for free circulation).
23. Article 236 of the CCC provided that import duties shall be repaid
 - (1) so far as it is established that when they were paid the amount of such duties was not legally owed; and
 - (2) upon submission of an application (in this case, to HMRC) within three years from the date on which the amount of such duty was communicated to the debtor. Also, if the Customs authorities discover during this period that the situation above exists, they shall repay on their own initiative.
24. Article 239 of the CCC provided that import duties may be repaid in situations other than those referred to in Articles 236, provided that the situations
 - (1) are determined in accordance with the procedure of the customs code committee; and
 - (2) result from circumstances in which no deception or obvious negligence may be attributed to the person concerned.
25. Repayment under article 239 required submission of an application within 12 months from the date on which the amount of the duties was communicated to the debtor. However, the customs authorities may permit this period to be exceeded in duly justified exceptional cases.
26. The Implementing Regulation (EU Commission Regulation 2454/93/EEC) laid down provisions for the implementation of the CCC, including detailed provisions relating to the conditions that need to be complied with to obtain the benefit of preferential tariffs
27. Title IV of the implementing regulations dealt with repayment of import duties (and falling within the part dealing with customs debt); and chapter 2 dealt with implementing regulations relating to articles 236 and 239 of the CCC. Within that Title, Article 890 provided that the decision-making customs authority shall grant repayment when:
 - (a) the request is accompanied with a certificate of origin, a movement certificate, a certificate of authenticity, an internal Community transit document or with any other appropriate document, indicating that the imported goods were eligible, at the time of acceptance of the declaration for free circulation, for Community treatment, preferential tariff treatment or favourable tariff treatment by reason of the nature of goods;

- (b) the document thus produced refers specifically to the goods in question;
- (c) all the conditions relating to acceptance of the said document are fulfilled;
- (d) all the other conditions for the granting of the Community treatment, a preferential tariff treatment or of a favourable tariff treatment by reason of the nature of goods are fulfilled.

28. Article 21 (“**Treaty Article 21**”) of Annex II to an association agreement, per EU Council Decision 2012/734/EU, between the EU and Central America, under which the importation into the EU of (among other things) cassavas and eddoes from Costa Rica would be subject to a preferential 0% rate, dealt with validity of proof of origin. It provided as follows:

1. A proof of origin shall be valid for twelve months from the date of issue in the exporting Party, and shall be submitted within said period to the customs authorities of the importing Party.
2. Proofs of origin which are submitted to the customs authorities of the importing Party after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential tariff treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing Party may accept the proofs of origin where the products have been submitted before said final date.

...

29. In *Lane Fouracres Associates v HMRC* [2014] UKUT 0067 (TCC) import duties had been erroneously paid because no declaration was made that the goods qualified for preferential tariff treatment; the appellant applied for those duties to be repaid under Article 236 of the CCC; it was common ground that certificates of origin for the relevant goods had not been submitted within the period of their validity (in that case, within ten months of issue) (and this was not due to “exceptional circumstances”). The appellant contended that as long as the relevant certificate of origin was available at the time of import - even if not submitted at that time - then Article 236 could apply.

30. In the course of its decision, the Upper Tribunal (at [36]) agreed with HMRC that

“... the scheme laid down in the Community Customs Code and the Implementing Regulation taken together demonstrate that the availability of preferential treatment is subject to compliance with strict conditions. In order to make the determination of the correct duty payable administratively convenient, the scheme works on the basis of production of the correct documentary evidence, whether in the form of a properly completed customs declaration or documentation of the prescribed form to back it up. It is not for HMRC to make a judgment that the preferential tariff should be available because of the existence of other documentation not prescribed by the Implementing Regulation that might evidence the availability of the preferential tariff ...”

31. At [38], the Upper Tribunal concluded that where the taxpayer seeks repayment of import duty, but his customs declaration incorrectly stated that the goods concerned are not entitled to a preferential tariff, HMRC is entitled to require the taxpayer to have complied with the strict conditions laid down in the Implementing Regulation. The Upper Tribunal agreed that there was no contradiction between the three year time limit imposed by Article 236 of the CCC and

a provision very similar to Treaty Article 21 in this case. Once it is realised that there are additional conditions to be satisfied if the taxpayer is to obtain the benefit of the preferential tariff through a repayment claim under Article 236, one of which is that the time limit in a provision very similar to Treaty Article 21 is complied with, it is clear there is no conflict.

32. Going on to consider a provision very similar to Treaty Article 21, the Upper Tribunal (at [43]) referred to the “paramount principle” that “entitlement to the preferential tariff is to be verified by strict compliance with the terms of the Implementing Regulations. Thus in order for the Appellant’s repayment claim under Article 236 of the Community Customs Code to have been met, certificates of origin would have to have been valid at the time the claim for repayment was made.”

THE PARTIES’ POSITIONS IN BRIEF

33. HMRC’s position, in brief, was that the detailed procedures laid down in the law for claiming repayment of import duty had to be complied with; in the case of the Items where the customs declaration form showed “100” in box 36, such compliance had not been achieved, as the EUR1s were invalid by the time the repayment claims were made. HMRC did not consider it relevant as to whether or not the customs declaration forms referred to EUR1s in box 44.

34. FMX’s arguments included that:

- (1) *Lane Fouracres* was to be distinguished, because in that case it was common ground that certificates of origin had not been submitted to HMRC within the period of their validity (whereas here, as we have found at [15] above, JPSL electronically lodged EUR1s with HMRC at the time of Importation)
- (2) HMRC’s decision with regard to the Items was inconsistent with other decisions they had made, allowing applications by FMX for repayment of import duty
- (3) HMRC should have informed FMX of its entitlement to a preferential rate on the Importations
- (4) The customs declaration forms in respect of some of the Items showed “300” in box 36 i.e. the preferential rate was claimed in the customs declaration

DISCUSSION

35. Whilst the facts of *Lane Fouracres* are not “on all fours” with the facts of this case (for the reasons highlighted by FMX – see [34(1)] above), the Upper Tribunal’s decision in that case is nonetheless strong persuasive authority as to the approach to be taken to cases of claims to repayment of import duty where the original customs declaration incorrectly stated that the goods concerned were not entitled to the preferential tariff. The “paramount principle”, in the Upper Tribunal’s words, is that of verifying entitlement by strict compliance with the words of the Implementing Regulation.

36. Here, Implementing Regulation Article 890 required that the import duty repayment request be accompanied by, in this case, the EUR1s issued at the time of Importation; and that all the conditions relating to acceptance of such EUR1s are fulfilled (the use of the present tense “are” indicating that such conditions need to be fulfilled when the import duty repayment request is made). Treaty Article 21 governed the validity of EUR1s and the first limb of that article provided that EUR1s were valid for 12 months after issue and “shall be submitted” (in this case) to HMRC within that period of validity.

37. It is clear that the EUR1s were no longer “valid” at the time the Applications, accompanied by EUR1s for all but two of the Items, were received by HMRC. FMX argues

that this is not the point: what matters is that it had provided the EUR1s to HMRC years earlier, at the time of Importation (see our finding as to this at [15] above) – hence the EUR1s had been “submitted” to HMRC whilst still “valid”. In our view, however, reading Article 890 and Treaty Article 21 together, the “conditions relating to acceptance” which must be fulfilled are those pertaining to the EUR1s *accompanying the Applications*. The question is whether the EUR1s accompanying the Applications were submitted to HMRC within their validity period – and the answer is that they were not.

38. We are supported in this approach by the fact that the Upper Tribunal in *Lane Fouracres* clearly interpreted the Implementing Regulation as requiring certificates of origin that were valid *at the time the claim for repayment is made*.

39. The strictness of this outcome is, of course, mitigated by the second limb of Treaty Article 21, which effectively extended the period of validity of the EUR1s where the failure to submit them within 12 months is due to exceptional circumstances. Here, however, the failure to submit them – as part of applications for repayment of import duty – within 12 months was due simply to the fact that JPSL was not (yet) aware that a preferential rate of import duty was available. This is not, in our view, an exceptional circumstance. (FMX cited other would-be “exceptional circumstances” in their arguments – such as the inconsistency of HMRC’s treatment of the Applications as compared with other applications for repayment, and the manner in which HMRC dealt with the Applications once made – but these did not in our view engage the second limb of Treaty Article 21, as they were not circumstances which caused the failure to submit the EUR1s for the purposes of an import duty repayment claim within 12 months of their issue).

40. The third limb of Treaty Article 21 allowed for acceptance of certificates outside their validity period where “the products have been submitted” before the end of the validity period. This limb was the subject matter of the decision in *Lane Fouracres*, and so we are bound by its decision that “submitted” here means presentation of the goods for the purposes of preferential treatment (see at [41-42] of that decision).

41. The points made so far apply as much to an import duty repayment claim under Article 236 of the CC as they do to such a claim under Article 239 of the CC. An additional reason for such a claim under Article 239 failing is that it applies only in situations resulting from circumstances in which no deception or obvious negligence may be attributed to the person concerned. Here, whilst there has been no “deception” by FMX, we are of the view that there has been obvious negligence, in the sense that neither it, nor its agents, had informed itself of the availability of a preferential rate of import duty at the time the customs declaration forms were completed.

42. Finally, whilst Article 236 of the CCC does require HMRC, if they discover that when they were paid the import duty by FMX it was not legally owed, to repay the import duty on their own initiative,

- (1) it has not been proven in this case that HMRC made such discovery; and
- (2) in any event, the Tribunal’s powers in the appeal are limited to upholding, quashing or varying HMRC’s decisions rejecting the Applications.

43. We thus conclude that HMRC’s decisions rejecting the Applications were correct as regards

- (1) those Items where the customs declaration form showed “100” in box 36 i.e. no claim for preferential rate of import duty was made in the customs declaration. For the

avoidance of doubt, in such cases it is not relevant to our conclusion whether or not there was a reference to an EUR1 in box 44 of the customs declaration: the Application in such cases was correctly rejected because the strict conditions for allowing import duty repayment claims set out in the Implementing Regulation were not met; and

(2) Items with agent's ref 19993 and 20099 in particular – as no EUR1s were provided to HMRC either on Importation or with the Applications (see our findings at [8] and [15] above).

CONCLUSION AND DIRECTIONS

44. The appeal is dismissed insofar as it relates to

(1) Items where the customs declaration form at the time of the Importation showed “100” in box 36; and

(2) Items with agent's ref 19993 and 20099.

45. It is directed that, no later than 42 days after this decision is sent to the parties, the parties shall jointly (or, to the extent they cannot agree, individually) inform the Tribunal in writing

(1) that they have agreed (in the light of this decision) the treatment of all Items (in which case this decision shall be taken to have finally disposed of all issues in the proceedings); or, if they have not so agreed

(2) of those Items whose treatment they have not been able to agree in the light of this decision (along with brief reasons for such failure to agree) – in which case, they shall also send the Tribunal, at the same time, proposed draft directions to enable prompt determination by the Tribunal of the outstanding Items.

RIGHT TO APPLY FOR PERMISSION TO APPEAL

46. This document contains full findings of fact and reasons for the decision. Any party dissatisfied with this decision has a right to apply for permission to appeal against it pursuant to Rule 39 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009. The application must be received by this Tribunal not later than 56 days after this decision is sent to that party. The parties are referred to “Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)” which accompanies and forms part of this decision notice.

**ZACHARY CITRON
TRIBUNAL JUDGE**

Release date: 01 NOVEMBER 2021

APPENDIX
TABLE SUMMARISING THE APPLICATIONS

NDRC Ref	Agents ref	Date of entry	Duty paid	EUR1	Date of EUR1	NDRC letter/officer	Review letter/officer	Reason for refusal
NDRC 1046877	IMP 19120	25.10.2013	£1,813.74	A000051	15.10.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 14.10.2013
NDRC 1046878	IMP 19121	25.10.2013	£518.21	A000051	15.10.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 14.10.2013
NDRC 1046879	IMP 19122	25.10.2013	£431.84	A000051	15.10.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 14.10.2013
NDRC 1046891	IMP 19140	01.11.2013	£1,230.56	A000304	21.10.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 20.10.2013
NDRC 1046883	IMP 19141	01.11.2013	£1,582.15	A000304	21.10.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 20.10.2013
NDRC 1046884	IMP 19148	08.11.2013	£1,230.56	A000305	29.10.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 28.10.2013
NDRC 1046886	IMP 19149	08.11.2013	£1,582.15	A000305	29.10.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 28.10.2013
NDRC 1046888	IMP 19157	15.11.2013	£1,845.84	A000308	04.11.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 03.11.2013
NDRC 1046890	IMP 19158	15.11.2013	£1,318.46	A000308	04.11.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 03.11.2013
NDRC 1046892	IMP 19168	21.11.2013	£1,582.15	A000311	11.11.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 10.11.2013
NDRC 1052120	IMP 19169	21.11.2013	£1,054.76	A000311	11.11.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 10.11.2013
NDRC 1046893	IMP 19181	29.11.2013	£1,582.15	A000312	19.11.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 18.11.2013
NDRC 1046894	IMP 19182	29.11.2013	£1,318.56	A000312	19.11.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 18.10.2013
NDRC 1046895	IMP 19200	06.12.2013	£513.44	A000761	25.11.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 24.11.2013
NDRC 1046896	IMP 19201	06.12.2013	£684.58	A000761	25.11.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 24.11.2013
NDRC 1046807	IMP 19209	13.12.2013	£1,281.60	A000763	02.12.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 01.12.2013
NDRC 1046898	IMP 19210	13.12.2013	£1,540.32	A000763	02.12.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 01.12.2013
NDRC 1046900	IMP 19218	27.12.2013	£941.30	A000765	17.12.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 16.12.2013
NDRC 1046902	IMP 19219	27.12.2013	£599.01	A000765	17.12.2013	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 16.12.2013
NDRC 1052421	IMP 19226	02.01.2014	£856.60	A000768	23.12.2013	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 22.12.2014
NDRC 1052441	IMP 19237	09.01.2014	£1,370.57	A0016534	27.12.2013	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 26.12.2014
NDRC 1052442	IMP 19238	09.01.2014	£1,541.89	A0016534	27.12.2013	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 26.12.2014
NDRC 1052443	IMP 19245	16.01.2014	£1,798.86	A0016535	06.01.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 05.01.2015
NDRC 1052444	IMP 19246	16.01.2014	£428.30	A0016535	06.01.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 05.01.2015
NDRC 1052447	IMP 19253	23.01.2014	£1,798.86	A0016537	13.01.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 12.01.2015

NDRC Ref	Agents ref	Date of entry	Duty paid	EUR1	Date of EUR1	NDRC letter/officer	Review letter/officer	Reason for refusal
NDRC 1052448	IMP 19254	23.01.2014	£770.94	A0016537	13.01.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 12.01.2015
NDRC 1052445	IMP 19257	31.01.2014	£1,798.87	A0016541	21.01.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 20.01.2015
NDRC 1052446	IMP 19258	31.01.2014	£85.66	A0016541	21.01.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 20.01.2015
NDRC 1052439	IMP 19273	07.02.2014	£590.43	A0016542	27.01.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 26.01.2015
NDRC 1052440	IMP 19274	07.02.2014	£1,771.29	A0016542	27.01.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 26.01.2015
NDRC 1052431	IMP 19281	14.02.2014	£590.43	A0017207	03.02.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 02.02.2015
NDRC 1052432	IMP 19282	14.02.2014	£1,771.29	A0017207	03.02.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 02.02.2015
NDRC 1052433	IMP 19301	19.02.2014	£590.43	A0017209	11.02.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 10.02.2015
NDRC 1052434	IMP 19302	19.02.2014	£1,771.29	A0017209	11.02.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 10.02.2015
NDRC 1052435	IMP 19311	03.03.2014	£590.79	A0017210	19.02.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 18.02.2015
NDRC 1052436	IMP 19312	03.03.2014	£1,772.36	A0017210	19.02.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 18.02.2015
NDRC 1052437	IMP 19323	07.03.2014	£590.79	A0017213	25.02.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 24.02.2015
NDRC 1052438	IMP 19325	07.03.2014	£1,772.36	A0017213	25.02.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 24.02.2015
NDRC 1052425	IMP 19333	14.03.2014	£590.79	A0017216	06.03.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 05.03.2015
NDRC 1052426	IMP 19335	14.03.2014	£1,265.98	A0017216	06.03.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 05.03.2015
NDRC 1052427	IMP 19342	21.03.2014	£590.79	A0025511	11.03.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 10.03.2015
NDRC 1052428	IMP 19343	21.03.2014	£1,772.36	A0025511	11.03.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 10.03.2015
NDRC 1052429	IMP 19349	28.03.2014	£1,181.58	A0025509	18.03.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 17.03.2015
NDRC 1052430	IMP 19351	28.03.2014	£675.19	A0025509	18.03.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 17.03.2015
NDRC 1052449	IMP 19367	04.04.2014	£1,188.90	A0027900	24.03.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 23.03.2015
NDRC 1052422	IMP 19369	04.04.2014	£849.21	A0027900	24.03.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 23.03.2015
NDRC 1052423	IMP 19383	10.04.2014	£1,188.90	A0026574	03.04.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 02.04.2015
NDRC 1052424	IMP 19384	10.04.2014	£339.68	A0026574	03.04.2014	28.07.2016 / Gillian Kidd	14.10.2016 / Jo Marshall	EUR1 expired as at 02.04.2015
NDRC 1046766	IMP 19924	02.01.2015	£1,046.63	A0061360	23.12.2014	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 22.12.2015
NDRC 1046769	IMP 19939	09.01.2015	£1,476.01	A0062061	05.01.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 04.01.2016
NDRC 1046773	IMP 19965	16.01.2015	£1,493.90	A0062063	05.01.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 04.01.2016
NDRC 1046776	IMP 19974	23.01.2015	£1,493.90	A0062598	13.01.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 12.01.2016
NDRC 1046779	IMP 19979	30.01.2015	£161.02	A0062946	19.01.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 18.01.2016
NDRC 1046783	IMP 19980	30.01.2015	£1,562.49	A0062946	19.01.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 18.01.2016

NDRC Ref	Agents ref	Date of entry	Duty paid	EUR1	Date of EUR1	NDRC letter/officer	Review letter/officer	Reason for refusal
NDRC 1052149	IMP 19992	06.02.2015	£1,543.36	A0062922	26.01.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 25.01.2016
NDRC 1046791	IMP 19993	06.02.2015	£153.20	A0062922		11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 not submitted
NDRC 1046796	IMP 20009	13.02.2015	£1,543.36	A0063455	02.02.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 01.02.2016
NDRC 1046799	IMP 20010	13.02.2015	£153.20	A0063455	02.02.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 01.02.2016
NDRC 1046804	IMP 20022	20.02.2015	£459.60	A0063628	09.02.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 08.02.2016
NDRC 1046806	IMP 20023	20.02.2015	£1,546.20	A0063628	09.02.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 08.02.2016
NDRC 1046810	IMP 20035	27.02.2015	£612.80	A0065706	18.02.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 17.02.2016
NDRC 1046813	IMP 20036	27.02.2015	£1,316.39	A0065706	18.02.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 17.02.2016
NDRC 1046816	IMP 20046	06.03.2015	£601.48	A0065737	23.02.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 22.02.2016
NDRC 1046820	IMP 20047	06.03.2015	£1,194.60	A0065737	23.02.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 22.02.2016
NDRC 1046764	IMP 20065	12.03.2015	£451.11	A0066069	03.03.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 02.03.2015
NDRC 1052134	IMP 20067	12.03.2015	£1,194.60	A0066069	03.03.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 02.03.2016
NDRC 1046768	IMP 20093	19.03.2015	£375.92	A0066858	09.03.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 08.03.2015
NDRC 1052136	IMP 20094	19.03.2015	£1,140.30	A0066858	09.03.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 08.03.2016
NDRC1046772	IMP 20099	26.03.2015	£1,044.23	A0070915		11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 not submitted
NDRC 1046774	IMP 20116	02.04.2015	£449.26	A0065219	25.03.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 24.03.2015
NDRC 1046777	IMP 20125	10.04.2015	£748.77	A0071073	30.03.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 29.03.2015
NDRC 1046780	IMP 20137	17.04.2015	£665.57	A0071213	08.04.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 07.04.2015
NDRC 1046782	IMP 20147	24.04.2015	£665.57	A0071266	13.04.2015	11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	EUR1 expired as at 12.04.2016
NDRC 1046809	IMP 20457	N/A	£0.00			11.07.2016 / Peter Tayler	29.09.2016 / Mark Attridge	Entry not cleared.