

## **Leaflet ET19**



The rules and obligations described in this leaflet arise from European Community regulations and directives which are binding in the United Kingdom. The regulations and directives are subject to alteration. Whilst every effort is made to ensure that the information given is complete and accurate, this cannot be guaranteed. Delays can occur both in publication and the issue of amendments to leaflets. Where doubt arises on interpretation legal advice should be sought; however it should be noted that the European Court has the ultimate authority on such matters.

This leaflet deals only with EC regulations and directives, and procedures and forms required for the purposes of the Common Agricultural Policy.

There are time limits that apply to many of the procedures that are described in this leaflet. It is important that you meet them, failure to do so will result in loss of entitlement to refunds or loss of security.

*Please note: telephone calls and statements made over the telephone can never be accepted by the Agency as binding.*

**This leaflet provides initial guidance on victualling supplies. It does not, however, provide a definitive statement of the law (which only the European Court of Justice can give) nor can it be a substitute for specific advice on individual legal problems.**

Defra is the data controller in respect of any personal data that you provide to the Rural Payments Agency (RPA).

Your personal data will be protected in line with the **Data Protection Act 1998**. We will use the data:

- to support the application to which it relates;
- in the case of the Cattle Tracing System (CTS) to register cattle and their movements;
- for the administration of the Common Agricultural Policy, and other schemes administered by RPA;
- in relation to the production and safety of food;
- in relation to management of land and other environmental controls;
- in relation to animal health and welfare; and
- in relation to occupational health and welfare.

When required to do so we may pass data to other organisations. For example:

- to HM Revenue & Customs for import or export purposes; and
- to Local Authorities for milk, health or cross compliance purposes;
- to English Nature and the Forestry Commission for cross compliance purposes;
- we may also use the data we collect in connection with the Agricultural Census to produce statistics that do not identify individuals.

In limited circumstances RPA may be required to release information including personal data and commercial information under the **Environmental Information Regulations 2004** and the **Freedom of Information Act 2000**. In particular RPA is committed to releasing information on subsidies paid under Common Agricultural Policy Schemes.

Defra or its agents, including RPA, may use your name, address and other details to contact you in connection with occasional customer research aimed at improving the services that we provide to you.

If you wish to obtain a copy of your personal data held by RPA, please follow the procedure at [www.rpa.gov.uk/](http://www.rpa.gov.uk/) **under Access to information / Personal data**. RPA's public service guarantee on data handling which gives details of your rights in respect of the handling of your personal data is also available on this website. If you don't have access to the Internet please telephone the RPA's Customer Service Centre on 0845 603 7777.

If you believe that any of the information we hold concerning you is incorrect or out of date please provide us with the accurate information in writing together with supporting evidence (if appropriate). You should address your correspondence to RPA, PO Box 69, Reading, RG1 3YD.

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## About this leaflet

This leaflet should be read in conjunction with:

- Leaflet ET1, the trader's guide to importing and exporting CAP goods
- Notices to Traders, which we issue.

These leaflets give the rules for trading specific goods:

ET3	Sugar
ET4	Oils and fats
ET5	Whisky
ET6	Eggs
ET7	Poultrymeat
ET8	Pigmeat
ET9	Beef and veal
ET10	Milk and milk products
ET11	Fresh fruit and vegetables
ET12	Processed fruit and vegetables
ET13	Cereals
ET14	Rice
ET15	Wine
ET17	Processed goods
ET19	Victualling
ET21	Hemp.

You can get these leaflets from our website [www.rpa.gov.uk](http://www.rpa.gov.uk).

You can get copies of EC regulations from Stationery Office Bookshops.

This leaflet (ET19) deals with exporting victualling or catering supplies for:

- Ships and aircraft
- Oil or gas rigs
- Naval vessels on the high seas.

We also publish leaflets ET3 – ET21 which cover other goods you might be exporting. You should read the leaflets for specific rules and regulations about those goods.

*There is a list of the other leaflets on the left of this page.*

The rules in the leaflets about specific goods have precedence over general rules set out in leaflet ET1 *the trader's guide to importing and exporting CAP goods*. If you are not sure which rules apply, please get in touch with us.

### How to use this leaflet

Please read through this leaflet when you first get it. It will give the basic rules for exporting victualling supplies, but you should also read leaflet ET1 *the trader's guide to importing and exporting CAP goods*.

This leaflet is in 2 parts. Each part has a contents page to help you find the information you need.

*If you cannot find the information you need, please get in touch with us.*

### For more information on victualling within the EC

You can telephone the Ships Stores Section on 0191 226 5187. They also deal with multi-commodity claims for victualling outside the EC.

### For more information on victualling outside the EC (Single Commodity Claims)

You can telephone the Section which deals with the goods you are exporting. There is a list of their numbers in appendix 2 of leaflet ET1.

### EC regulations on victualling supplies

The EC regulations on victualling supplies are law in the UK and form the basis of the rules set out in this leaflet.

*You will see references of these regulations in the right-hand column of each page.*



## An overview

This overview sets out the main rules on exporting supplies for victualling.

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### Licensing for imports and exports

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#### Inside the EC

You do not need a licence for exporting catering supplies

#### Outside the EC

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### Exporting your goods

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#### C88(CAP) procedure

The procedure is the same as for exports from the Community, except that:

- 'Entitled destinations' within the EC have their own destination codes

'Entitled destinations' include:

- Ships and aircraft serving international routes
- Oil and gas rigs on the European Continental shelf
- Naval vessels on the high seas under an EC flag
- International organisations

*These are listed in Appendix 8 of leaflet ET1*

- Armed forces not stationed in their own country
- Deliveries to warehouses of international organisations, supplies for food and operations

*See section K and Appendix 8 of leaflet ET1*

The procedure is the same as for other exports, except that:

- Specific proofs of delivery are required where goods are delivered for victualling

*See section B of this leaflet*

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#### Scheduling

As C88(CAP) procedure above

As C88(CAP) procedure above

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#### Simplified Scheduling (Regulation (EC) 612/2009, Article 34)

As C88(CAP) procedure above

This procedure does not apply to victualling outside the Community

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#### Victualling Warehouse Procedure (Regulation (EC) 612/2009 Articles 37 & 42(3b))

Within the UK

You must deposit the goods in a Customs approved victualling warehouse within 30 days of the acceptance of the export declaration

Outside the UK, but within the Community:

- Goods must be deposited in the victualling warehouse within 30 days of the acceptance of the export declaration
- Proof of delivery within the time limits must be provided by a T5

The procedure is the same as for other exports, except that:

- Specific proofs of delivery are required

where goods are delivered to a victualling warehouse in a non-Member country

*See section D of this leaflet*

The Victualling warehouse procedure specified in Article 35 refers to Community victualling only



# 1 Introduction

A Introduction to exporting victualling supplies



## A Introduction to exporting victualling supplies

The EC uses the Common Agricultural Policy (CAP) to make sure that goods within the EC are:

- Reasonably priced
- Regularly available

and that EC producers receive fair prices for their goods.

To help do this, the EC operates a system of adjustments to the price of goods traded between the EC and the world market. These adjustments are based on refunds or levies on imports or exports.

You can get copies of leaflet ET1 from us.

You should make sure that you know the general rules about importing and exporting CAP goods.

The general rules about importing and exporting CAP goods are set out in leaflet ET1, *the trader's guide to importing and exporting CAP goods*.

This leaflet sets out the special rules that apply to:

- Exporting CAP goods as catering or victualling supplies
- Claiming refunds on those supplies.

### CAP goods used as victualling supplies

There is a full definition of the area covered by 'European Continental shelf' in EC Regulation 612/2009, Article 41(1).

'Victualling supplies' are CAP goods which will be used for catering on:

- Ships and aircraft on international routes  
*This includes intra-Community routes*
- Oil or gas drilling and extraction rigs  
*Within the area of the European Continental shelf*
- Naval vessels on the high seas, flying the flag of an EC country.

R612/2009  
A33(1)

R612/2009  
A41(1)

### Export licences

You do not need a licence to export goods for victualling.

R612/2009  
A4(1)

### Delivery of goods

The supplies can be delivered:

- Direct to their destination
- Into storage before they reach their final destination.

*They must be stored in an approved 'victualling warehouse'*

R612/2009  
A33(1)

R612/2009  
A37(1)

## **Delivery to a victualling warehouse**

A 'victualling warehouse' is a store specifically approved by Customs for storing victualling supplies.

If you store goods in a victualling warehouse, they must be:

- Delivered within 30 days of the acceptance by Customs of the export declaration
- Used only for victualling ships, aircraft and rigs within the EC.

R612/2009  
A35

## **Export refunds on victualling supplies**

There is more about this in leaflet ET1, part 3.

To claim an export refund for victualling supplies, you must:

- Fill in a form C88(CAP) for the standard export procedure
- If you are a scheduler, by keeping export control records and filling in forms C1227A/C1226A.

There is more about this in leaflet ET1, sections E.

You can also ask for your refund to be:

- Advance paid

in the same way as exports to countries outside the EC.

R612/2009  
A31

## **Goods eligible for an export refund**

You can obtain refund rates from Trader Newcastle on 0191 226 5013/5045.

You can find out which goods are eligible for export refunds by visiting our website [www.rpa.gov.uk](http://www.rpa.gov.uk) or contacting the Trader Scheme Operations Unit or the Shipstores section .

There is list of the other CAP guides we publish in 'About this leaflet'.

Before you claim an export refund, please make sure you are familiar with the rules and regulations that apply to the goods you are trading.

## **Pre-prepared products for tray-type meals**

Tray-type meals are usually prepared before being loaded on board, but for refund purposes we will treat them as having been prepared on board.

You can claim an export refund on products which will be used to prepare tray-type meals for:

- Passenger ships or ferries
- Aircraft.

It is up to Customs to decide whether a particular vessel or aircraft may ship goods eligible for export refund.

This only applies to meals:

- Loaded onto the ship or aircraft while it is within the EC
- Served on board.

To claim an export refund you must:

- Be an approved scheduler
- Be able to provide proof of the nature, quantity and characteristics of the basic products used to prepare these meals.

R612/2009  
A35

## Time limits

There are more details on time limits in the rest of this leaflet and Leaflet ET1 section E

The EC sets down time limits and deadlines on most of the rules set out in this leaflet.

If you do not keep to these deadlines:

- You may lose all or part of your refund
- You may lose your security.

## Time limits for sending us documents

We use the date Customs accept your goods as the date for working out your refund.

To make sure you get your full export refund, you must make sure we get:

- Your claim forms
- Any other papers we need

on time.

*The deadlines for sending in papers are set by EC regulations.*

## If we get your papers late

You must make sure the papers reach Customs or the Rural Payments Agency (RPA) within 12 months of the date Customs accept the supplies into control.

R612/2009  
A46(2)

If you:

- Send your papers late
- Do not send all of the papers we need

we may:

- Reduce your refund
- Not pay you any refund.

The table which follows sets out:

- The papers we need
- The time limits for sending in the papers we need
- What happens if they arrive late.

R612/2009  
A46(2), (4) & (5)  
A47(2)

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## Penalties for sending papers late

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**C88(CAP)/C1226A**

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### Date we receive the forms

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Up to 12 months from date of acceptance into Customs control

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Over 12 months but less than 18 months from date of acceptance into Customs control

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Over 18 months from date of acceptance into Customs control

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### Effect on refund

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We will pay the full refund

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The refund is reduced to 85%

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No entitlement to refund

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**T5 (or equivalent alternative proof, including proof of delivery)**

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Up to 12 months from date of acceptance into Customs control (or within an extended time limit, provided the time limit extension has been requested and granted prior to the 12 month deadline)

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We will pay the full refund

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Over 12 months but less than 18 months from date of acceptance into Customs control (or within 6 months of expiry of extended time limit)

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The refund is reduced to 85%

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Over 18 months from date of acceptance into Customs control (or over 6 months of expiry of extended time limit)

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No entitlement to refund

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**C1221**

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Up to 12 months from date of acceptance into Customs control

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We will pay the full refund

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Over 12 months but less than 18 months from date of acceptance into Customs control

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The refund is reduced to 85%

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Over 18 months from date of acceptance into Customs control

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No entitlement to refund

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**Application for AFC and lodgement of related security**

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The ET guide for the goods you are trading will give you full details

## 2 **Victualling supplies**

- B Ships and aircraft
- C Oil or gas rigs and naval vessels on the high seas
- D Victualling warehouses
- E Simplified scheduling procedure



## B Ships and aircraft

You can claim an export refund on goods you deliver to ships and aircraft if:

- The supplies are used for victualling
- You follow the rules and regulations that apply to victualling ships and aircraft.

This section sets out the rules that apply to victualling supplies:

- Which will go on sale on board the ship or aircraft
- Which are loaded on board within the EC
- Which are loaded on board outside the EC.

### Channel Islands and Isle of Man

We treat the Channel Islands and Isle of Man as part of the UK for most CAP purposes.

But you cannot get an export refund on supplies for ships or aircraft travelling to the Isle of Man.

R612/2009  
A33(2)

There is more about exporting to the Channel Islands and the Isle of Man in ET1, section I.

Section 61 of the Customs and Excise Management Act 1979 as amended by the Finance Act 1981 applies.

### Refunds on goods sold on ships or aircraft

There are different rules on refunds on goods which are on sale on board a ship or aircraft. The rules vary according to whether the ship or aircraft is travelling on a route:

- Within the EC
- Outside the EC.

### Routes within the EC

You cannot get a refund on supplies for retail sale on a ship or aircraft on routes within the EC, unless the goods are sold from a bar or restaurant and are clearly intended to be consumed on board.

R612/2009  
A30

This is because the goods:

- May be 're-landed' within the EC (taken ashore at the end of the voyage)
- Are regarded as intra-Community exports.

### Routes outside the EC

You can claim a refund in the normal way for supplies on sale on routes outside the EC.

Your claims will be processed by the Rural Payments Agency (RPA) section that deals with the goods you are trading.

You can get more information from the section that deals with the goods you are trading.

## **Ships and aircraft loaded within the EC**

Supplies of products for the purposes of victualling ships and aircraft loaded within the Community are deemed to be exports to non-Member countries for the payment of export refunds.

R612/2009  
A33(1) & A33(2)

You can get more information about import duties from your local Customs office.

To qualify for export refunds your products must be:

- In free circulation
- Produced in the EC.

If they are imported from outside the EC:

- You must be able to show how much import duty you paid on them
- We cannot pay you a refund which is more than the import duty you paid.

*It may be less than the import duty.*

You cannot get a refund on goods used for victualling if they have been:

- Imported free of duty from a non-Member country
- Held under Customs control in a bonded warehouse.

## **Supplies loaded in the UK**

Transshipment is the transfer of goods from one vessel to another without entering free circulation.

When supplies are loaded in the UK:

- Onto ships or aircraft plying intra-Community routes or
- Leave a UK port for transshipment within the EC

you must be able to prove that they have arrived at their destination in an unaltered state within the time limit.

R612/2009  
A36(1) & A37(1)

*This means we need to see a C88(CAP) or C1227A signed by Customs.*

There is more about victualling warehouses in section D of this leaflet.

The time limit is set by the date the goods go into Customs control. They must arrive:

- Within 60 days of that date or
- Within 30 days of that date if they are delivered to a victualling warehouse.

## **Victualling within the EC**

When supplies leave the UK for use elsewhere in the EC you must be able to prove that they have:

R612/2009  
A7(1)

- Left the UK
- Arrived at their destination within the time limit.

There is more about T5 procedures in leaflet ET1, sections H and R.

This means we need to see:

- A C88(CAP) or C1227A
- A T5 stamped and signed by EC Customs at their destination.

*The box 'supply for victualling' in section 104 should be marked accordingly.*

R3665/87  
A36 & A37(1)

### **How to make your claim**

We will pay your refund when we get the T5 back provided it arrives within the time limits set out in A4.

*If we do not get the T5 within 3 months, we will write to you, so you can find out what has happened to it.*

### **Duplicate T5**

If you do not have a T5, we can accept:

- A duplicate or 'retroactive' T5 document
- Confirmation from the EC Customs office at the destination, that you have followed the T5 procedures
- Other documents which show details of the delivery.

*There is a list of these in ET1, section H.*

R612/2009  
A36(3) & A46(3)

### **Supplies loaded outside the EC**

You can claim an export refund for supplies for vessels or aircraft provisioned outside the EC.

But you must be able to prove that the goods delivered on board are the same goods you exported from the EC.

R612/2009  
A42(1)

### **How to make your claim**

There is a list of the transport documents we can accept in leaflet ET1, section K.

You should claim in the usual way on a C88(CAP) or C1226A and send us:

- A copy or photocopy of the transport document
- A receipt for payment for the supplies.

You should also send us any other papers we need, according to the type of delivery (direct or indirect).

*The papers we need to see are set out below.*

R612/2009  
A45(4)

'Direct delivery' is where the supplies are delivered direct to a ship or aircraft.

### **Direct delivery**

You must also send us:

- A Customs document confirming delivery on board
- A document signed by Customs in the country the goods were delivered to.

If Customs cannot confirm the delivery, you can send us an acceptance certificate. The certificate must be:

- Signed by the ship's captain or duty officer, or an airline employee
- Stamped using the ship or airline's official stamp.

### **Indirect delivery**

'Indirect delivery' is where the supplies are placed under Customs supervision in the non-Member country of destination.

You must also send us papers to prove that:

- you delivered the goods to a victualling warehouse
- the goods reached their final destination.

These papers must be:

- A Customs document confirming delivery of the goods to a victualling warehouse or
- A document signed by Customs in the country the goods were delivered to, confirming delivery on board.

If Customs cannot confirm the delivery, you can send us an acceptance certificate.

It must be:

- Signed by the ship's captain or duty officer, or an airline employee
- Stamped using the ship or airline's official stamp.

We will not need to see an acceptance certificate if:

- You can prove that the supplies will reach their destination
- The total refund is less than a specified limit.

R612/2009  
A24(1)

### **The specified limits**

The differentiated part of the refund is no more than:

- EUR 2400 where the third country or territory of destination is listed in Annex XIV of Regulation 612/2009.
- EUR 12 000 where the third country or territory of destination is not listed in Annex XIV of Regulation 612/2009.

## Filling in your refund forms

Leaflet ET1, part 5 gives details of filling in forms C88(CAP) and C1226A.

Leaflet ET1, Appendix 7 gives a list of destination codes.

When you claim your export refund, you should:

- Claim in the usual way using forms C88(CAP) or separate sheets of form C1226A
- Add the amendments set out below
- Use a separate form for each different type of victualling.

## Standard pre-entry exporters

You should:

- Claim in the usual way on form C88(CAP)
- Add the details below to the form.

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### For victualling in the UK

Head the form 'Victualling UK' and add the words 'Article 33 of Regulation (EC) 612/2009'

Box 17 (Country of destination)	Insert 'ships stores'
Box 17(a)	'Insert 'QQ', 'QR' or the numeric equivalent

---

### For victualling within the EC

Head the form 'Victualling other Member States' and add the words 'Article 33 of Regulation (EC) 612/2009'

Box 17 (Country of destination)	Insert 'ships stores'
Box 17(a)	Insert 'QQ', 'QR' or the numeric equivalent
Box 44 (Additional information)	Insert the serial number of T5 where appropriate

---

### For victualling outside the EC

Head the form 'Victualling non-Member countries' and add the words 'Article 42 of Regulation (EC) 612/2009'

#### Direct victualling

Box 17 (Country of destination)	Insert the name of the country in which loading is to take place
Box 17(a)	Insert '991'
Box 44 (Additional information)	Insert the serial number of T5 where appropriate

#### Indirect victualling

Box 17 (Country of destination)	Insert the name of the country in which loading is to take place
Box 17(a)	Insert '992'
Box 44 (Additional information)	Insert the serial number of T5 where appropriate

## Schedulers

Leaflet ET1, Appendix 7 gives a list of destination codes.

You should:

- Claim in the usual way on form C1226A
- Add the details below to the form:

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### For victualling in the UK

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Head the form 'Victualling UK':

- If you use standard scheduling procedures, add the words 'Article 33 of Regulation (EC) 612/2009'
- If you use the simplified arrangements, add the words 'Article 34 of Regulation (EC) 612/2009'

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Column 5

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Insert 'Insert 'QQ', 'QR' or the numeric equivalent

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### For victualling within the EC

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Head the form 'Victualling other Member States':

- If you use standard scheduling procedures, add the words 'Article 33 of Regulation (EC) 612/2009'
- If you use the simplified arrangements, add the words 'Article 34 of Regulation (EC) 612/2009'

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Column 5

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Insert 'Insert 'QQ', 'QR' or 'QS' or the numeric equivalent

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Column 7

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Insert the serial number of T5 where appropriate

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### For victualling outside the EC

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Head the form 'Victualling non-Member countries':

- If you use standard scheduling procedures, add the words 'Article 42 of Regulation (EC) 612/2009'

*You cannot use the simplified scheduling arrangements for this type of trade*

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#### Direct victualling

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Column 5

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Insert '991' and the country destination code

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#### Indirect victualling

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Column 5

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Insert '992' and the country destination code

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## C Oil or gas rigs and naval vessels on the high seas

'Rigs' are oil or gas drilling and extraction platforms.

You can find a full definition of the area covered by the 'European Continental shelf' in EC Regulation 612/2009, Article 41(1).

You can claim an export refund on CAP goods you export as catering supplies to:

- Rigs located within the European Continental shelf
- Naval vessels on the high seas.

But you must be able to give us proof of:

- What supplies you delivered
- Where you delivered them.

This section sets out the rules that apply to:

- The supplies you deliver
- The paperwork you have to provide.

### Dry docks and UK coastal routes

This rule applies even if the dock is part of a tax and duty free zone.

You cannot get an export refund for supplies to any vessel:

- In a dry dock area
- Sailing UK coastal routes.

*This is because they do not count as being outside the EC.*

### Simplified scheduling

There is more about this in section E of this leaflet.

You can use the simplified scheduling procedure for catering supplies for rigs and naval vessels on the high seas.

R612/2009  
A41(1)

R612/2009  
A34

### Licensing

You do not need an export licence for CAP goods you supply for catering on rigs or naval vessels on the high seas.

R3719/88  
A5(1)

### Special rules for rigs

The only exception to this rule is if there is an emergency.

The delivery must fall within the normal supply arrangements for the rig. This means that you must use:

- The same ports or places of shipment
- The same method of transportation and
- Pack the goods in the same types of containers.

You must also make sure that the delivery ship or helicopter is operated by a company which keeps full records. These must:

- Show details of each voyage or flight
- Be kept within the EC
- Be available for inspection.

## Victualling warehouses

There is more about this in section D of this guide.

You can use the victualling warehouse procedure for catering supplies for rigs.

R612/2009  
A37

## Proof of delivery

The papers we need to see as proof of delivery are:

- A certificate of delivery on board for direct deliveries (see below)
- A control copy T5 (in addition to a certificate of delivery) where supplies are delivered via another Member State (see below).

R612/2009  
A41(3)

## The delivery certificate

You should keep up-to-date lists of names and specimen signatures of persons authorised to sign certificates.

The delivery certificate must include:

- A full description of the supplies
- The actual date of delivery
- Details of the rig or naval vessel you delivered the supplies to.

R612/2009  
A41

It should also include any other details we need to cross-check:

- The export document against which the products were loaded onto the carrier vessel
- The export claim or the warehouse stock account.

The certificate must be signed:

- For naval vessels - by the military authorities
- For rigs - by the person the rig owners have nominated as responsible for catering supplies.

R612/2009  
A41(3)

## Where to send your delivery certificate

If you are using the standard C88(CAP) procedure, send the certificate to the Customs office for the UK point of departure.

If you are a scheduler, send the certificate to the local Customs office for scheduled consignments.

## If you do not have a delivery certificate

If you do not have a certificate for a particular delivery, we may accept other documents:

- Which show you have made the delivery
- As long as the refund for that delivery is not more than Euro 3,000.

R612/2009  
A41(3)

There is a complete list of the transport documents we can accept in leaflet ET1, Appendix 11.

Other documents we will accept instead of a delivery certificate are:

- A copy of the transport document and
- Proof of payment.

## Supplies delivered to rigs via another EC country

There is more about filling in a 'control copy' T5 in leaflet ET1, section R.

We need to see a control copy T5 for supplies to drilling and extraction rigs delivered via another EC country.

R612/2009  
A41(5)□

Add these details to the form:

\_\_\_\_\_  
Box 104 (use and/or destination)

\_\_\_\_\_  
Tick 'other' and insert the words 'catering supplies for rigs.... Regulation (EC) 612/2009'

## Claiming your refund

### Standard pre-entry exporters

There are full details on filling in the forms C88(CAP) and C1226A in leaflet ET1, part 5.

You should:

- Claim in the usual way on form C88(CAP)
- Head the form either 'Export to rigs - Article 44 of Regulation (EC) 612/2009' or 'Exports to naval vessels - Article 44 of Regulation (EC) 612/2009'
- Add these details to the form:

\_\_\_\_\_  
Box 8 (Consignee)

\_\_\_\_\_  
Insert the name of the platform, rig or naval vessel to which the supplies are being delivered

\_\_\_\_\_  
Box 17 (Country of destination)

\_\_\_\_\_  
Insert 'QR' or 'Naval Vessel on the High Seas' and/or the numeric equivalent

### Schedulers

You should:

- Claim in the usual way on form C1226A
- Head the form either 'Export to rigs - Article 41 of Regulation (EC) 612/2009' or 'Exports to naval vessels - Article 41 of Regulation (EC) 612/2009'
- Add these details to the form:

\_\_\_\_\_  
Column 5

\_\_\_\_\_  
Insert 'QR' or for naval vessels on the high seas, the name of the vessel

The trader's guide to victualling

Victualling supplies • **Oil or gas rigs and naval vessels on the high seas**

## D Victualling warehouses

A 'victualling warehouse' is a store approved by Customs for storing victualling supplies.

You can claim an export refund for goods before they are exported as long as:

- You have delivered them into storage in an approved 'victualling warehouse'
- The goods are for export to entitled EC destinations
- You can prove that you have delivered the goods to the store.

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A37(1)

You can use the victualling warehouse procedure for victualling supplies for consumption in:

- The UK
- Other EC countries
- Oil or gas rigs.

This section sets out the rules that apply if you want to deliver supplies to victualling warehouses:

- In the UK
- In another Member country
- For direct delivery outside the EC.

It also sets out the rules on:

- Removing goods from the warehouse
- 'Diverted' goods not used for victualling.

### Delivering and storing goods

The goods you are delivering must arrive at the warehouse within 30 days of the date Customs accept your export declaration.

The warehouse must be:

- Approved as a victualling warehouse and
- The person in charge of those premises must be approved as the warehouse keeper.

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*They must be approved by the Customs authorities of an EC country.*

The warehouse keeper must:

- Keep a register of products deposited with him to enable Customs to carry out any necessary checks
- Retain the register for at least 3 years from the end of the calendar year to which it relates.

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## While the goods are in the warehouse

Goods in storage in a victualling warehouse:

- Can stay in the warehouse indefinitely providing they are still usable
- Remain the responsibility of the warehouse keeper, no matter who actually owns them.

Leaflet ET1, Appendix 7 gives a list of destination codes.

You cannot process goods in a victualling warehouse, but they can be:

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- Packed
- Frozen
- Used to prepare tray-type meals for consumption on aircraft or ships (this does not include routes to the Isle of Man).

The goods can only be removed from the warehouse if they are:

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A39 & A40(2)

- Used for victualling purposes
- Transferred to another victualling warehouse.

## UK victualling warehouses

### Standard pre-entry exporters

Leaflet ET1, section O gives details on filling in form C88(CAP).

You must:

- Present products at the warehouse
- With a form C88(CAP) and your advance fixing certificate, if you are using one
- Head the form 'Article 37 of Regulation (EC) 612/2009 - victualling warehouse - UK'
- Add these details to the form:

Box 8

Insert address of warehouse

Box 17 (Country of destination)

Insert 'ship/aircraft stores'

Box 17(a)(Destination country code)

'Insert 'QQ', 'QR' or 'QS' or the numeric code

If you need advice about refund rates, please contact our Trader Newcastle on 0191 226 5013/5045.

We will base your refund on the rate that applies on the date the Customs officer from the warehouse signs the C88(CAP).

*This applies except when it is advance fixed.*

It is up to the exporter/warehouse keeper to send the C88(CAP) to the Customs officer.

### Schedulers

Leaflet ET1, section P gives details on filling in form C1226A.

You should:

- Claim in the usual way on form C1226A
- Head the form 'Article 37 of Regulation (EC) 612/2009 - victualling warehouse - UK'
- Add these details to the form:

Column 5 (Destination country code)

Insert the eventual intended use of the products 'QQ', 'QS' or 'QR' or numeric equivalent

The rate of Community refund will be that in force on the date the products are entered in the export control record (except when it is advance fixed).

If you are not the approved warehouse keeper please refer to your local Customs office.

If you are also the approved warehouse keeper, the warehouse stock account may, with the control officer's approval, be used as the export control record.

### Victualling warehouse in another EC country

Leaflet ET1, section R gives details on filling in form T5.

When you are claiming a refund in the UK for supplies deposited in a warehouse in another Member State, you will need a form T5 to accompany the supplies to that warehouse.

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You should:

- Claim in the usual way
- Add these details to the form T5:

Box 104 (use and/or destination)

Tick 'other' and insert the words 'compulsory entry into warehouse for delivery for victualling – Article 37 of Regulation (EC) 612/2009'

### Standard pre-entry exporters

Leaflet ET1, section O gives details on filling in form C88(CAP).

You should:

- Send the C88(CAP) and any other relevant papers to Customs at the port the supplies left the UK
- Head the form 'Article 37 of Regulation (EC) 612/2009- victualling warehouse - (name of other Member State)'
- Add these details to the form:

Box 8

Insert address of warehouse

Box 17 (Country of destination)

Insert 'EC ships stores'

Box 17(a)(Destination country code)

'Insert 'QQ', 'QR' or 'QS' or the numeric code

Box 44

Insert serial number of T5

### Schedulers

Leaflet ET1, section P gives details on filling in form C1226A.

You should:

- Claim in the usual way on form C1226A
- Head the form 'Article 37 of Regulation (EC) 612/2009 - victualling warehouse - (name of other Member State)'

Add these details to the form:

Column 5 (Destination country code)

Insert the eventual intended use of the products  
Insert 'QQ', 'QR' or 'QS' or numeric equivalent

Column 7 (number of T5)

Insert serial number of T5

## Supplies for direct delivery outside the EC

Leaflet ET1, Appendix 7 gives a list of destination codes.

When you are claiming a refund in the UK for supplies:

- Deposited in a victualling warehouse
- For direct delivery in a country outside the EC

we treat them as direct exports to that country.

To claim your refund, you must prove that the supplies were delivered direct. You must give us either:

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- A Customs document or
- A document certified by the Customs authorities of the non-Member country the supplies were delivered to.

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### Standard pre-entry exporters

Leaflet ET1, section O gives details on filling in form C88(CAP).

You should:

- Send the C88(CAP) to the Customs Office for the victualling warehouse
- Head the form 'Export for victualling - non-Member countries'
- Add these details to the form:

Box 8 (Consignee)

Insert address of warehouse

Box 17 (Country of destination)

Insert the country of destination

Box 17(a)(Destination country code)

Insert '991'

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### Schedulers

Leaflet ET1, section P gives details on filling in form C1226A.

You should:

- Claim in the usual way on form C1226A
- Head the form 'Export for victualling - non-Member countries'
- Add these details to the form:

Box 5 (Destination country code)

Insert the code '991' and the country destination code

## Removing supplies from a warehouse

You can only remove supplies from a warehouse to:

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- Deliver them to their stated destination
- Transfer them to another approved victualling warehouse.

*You must give proof of their delivery to the Customs office for the warehouse you removed them from.*

Leaflet ET1, section R gives details on filling in form T5.

If you remove supplies from a warehouse to:

- Transfer them to an approved victualling warehouse in another Member State
- Send them through the EC for use elsewhere

you must put details of the Customs office for the warehouse you removed them from on form T5.

Put the details on the back of the form in the box headed 'for use by the Member State of departure'.

### **Supplies not used for victualling**

We call these 'diverted goods'.

We will fine the warehouse keeper if supplies:

- Go missing
- Are removed and not used for their original purpose
- Deteriorate and are not fit for their original use.

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### **How we work out the fine**

Customs will give you up-to-date information about import duties.

The fine will be the equivalent of:

- The amount of import duties which apply to identical products placed in free circulation in the Member State where the supplies were stored
- Plus 20% of that amount.

We will use the import duty rates that apply on the date on which the supplies were:

- Diverted from the original purpose
- No longer fit to be used for the intended purpose.

If we do not know or cannot work out that date, we will use import duty rates for the date on which it was found that the supplies had not been used for their original purpose.

If the warehouse keeper can show that the refund originally advanced was less than the fine, we will revise the fine to take account of the amount of refund originally advanced.

### **If the refund was paid in the UK**

The fine will be 120% of the original refund.

### **If the refund was paid in another Member State**

The fine will be 140% of the original refund.



## E Simplified scheduling procedure

There is more about simplified scheduling procedures in leaflet ET1, section G.

We will pay you the rate of refund which is current on the last day of the calendar month.

You can use the simplified scheduling procedures for claiming export refunds:

- If you are already a scheduler
- If you apply to Customs to start using schedules.

The simplified procedure allows you to claim one export refund for several consignments of goods. But each claim must be:

- For one type of goods (with the same product code)
- For one calendar month's consignments.

*You should find it easier to fill in your claim documents.*

This section sets out the rules that apply when you use the simplified scheduling procedure for victualling supplies:

- Loaded in the UK
- Delivered to rigs or naval vessels.

### Simplified scheduling does not cover

These arrangements do not apply to supplies:

- Loaded outside the UK
- Delivered through victualling warehouses.

### Starting to use the simplified procedures

If you want to use the simplified arrangements you should:

- Get in touch with your local Customs officer
- They will send your application to us.

There are more details on advance fixing in leaflet ET1, section D.

You must have a valid certificate for any goods for which you have already advance fixed the refund.

*The certificate must be valid on the last day of the month in question.*

The basic rules for keeping an ECR are in leaflet ET1, section P.

Once we agree you can use the simplified procedures you must enter details of all relevant exports in your Export Control Register (ECR) in the usual way on the first working day after the day of loading.

You can replace the ECR with the documents used for each delivery as long as Customs certify the date the goods were delivered.

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## When to send in your documents

The 12 month period for the submission of your export documentation begins on the first day of the month following the month in which you delivered the supplies.

## Claiming your refund

There are full details on filling in the form C1226A in leaflet ET1, part 5.

There are details on filling in your ECR in leaflet ET1 section G

Leaflet ET1, Appendix 7 gives a list of destination codes.

You use your own records to claim a refund. You should do this at regular intervals you have agreed with customs. You should:

- Copy details from your ECR onto schedule forms C1226A and C1227A
- Send the schedules to customs to check

Customs will send the forms to us when they have checked them.

To claim your refund under the simplified procedure, you should claim in the usual way on form C1226A:

- Head the form 'Article 34 of Regulation (EC) 612/2009'
- Add these details to the form:

Column 5 (Destination country code)	Insert 'QQ', 'QR' or 'QS'
Columns 9, 10 (Dates of export)	Insert the last day of the calendar month in which you delivered the supplies  Do not use punctuation or spaces, use 6 digits (eg 310399)
Column 11 (Quantities)	Insert the total quantities delivered during the month  Use a separate line for each product with a different CN or recipe code.  If a month schedule covers both: <ul style="list-style-type: none"> <li>• UK victualling</li> <li>• Deliveries to rigs</li> </ul> use separate sheet.  Head each sheet with the words: <ul style="list-style-type: none"> <li>• 'UK victualling' or</li> <li>• 'Exports to rigs - Article 41 of Regulation (EC) 612/2009' was appropriate.</li> </ul>