

# Introduction of CPC 00 09 080

Customs Information Paper (11) 47	
Who should read:	All those interested in the clearance of short shipments, C21 inventory clearances and the abandonment, destruction and seizure procedures.
What is it about:	Introduction of CPC 00 09 080 to differentiate between C21 inventory clearances and destruction/seizure entries procedures.
When effective:	1 August 2011.
Extant until/expires:	Until further notice.

## 1. Introduction

CPC 00 09 090 is currently used to clear short shipments, generate release notes for non inventory linked (Phase 1) entries and to clear inventory records when the goods have been abandoned, seized or destroyed.

## 2. New information

To differentiate between inventory clearances and destruction/seizure entries HM Revenue & Customs (HMRC) has introduced a new Customs Procedure Code (CPC) 00 09 080. This will enter into force on 1 August 2011.

## 3. Action to take

CPC 00 09 080 is to be used to clear short shipments, to generate a release note for non inventory linked (Phase 1) entries and to clear the inventory record when the goods have arrived at a different port/airport to that declared on the entry.

CPC 00 09 080 eliminates the need for traders to obtain a reference number from the National Clearance Hub (NCH) prior to submitting the entry.

When using CPC 00 09 080, the original entry details must be inserted in box 31.

CPC 0009090 will continue to be used when the goods have been abandoned, seized or destroyed. When using this CPC, you must contact the NCH Shed Compliance team via email [nch.shedcompliance@hmrc.gsi.gov.uk](mailto:nch.shedcompliance@hmrc.gsi.gov.uk) for a reference number.

The completion notes for these CPC's are set out in the [annex](#) to this paper.

## 4. Contacts

For further information, please contact the NCH Compliance & Technical Team, 5th Floor, Custom House, Furness Quay, Salford, M50 3XX.

Tel: 0161 261 7061

Email: [nchtechnical@hmrc.gsi.gov.uk](mailto:nchtechnical@hmrc.gsi.gov.uk)

Issued on 26 May 2011 by the [JCCC Secretary](#), HMRC, Excise, Customs Stamps & Money Directorate.

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 Excise and Customs Helpline on Tel 0845 010 9000.

To find out what you can expect from HMRC and what they expect from you go to [Your Charter](#).

## Annex

### CPC 00 09 080

For use on Form C21 at all locations with computerised inventory link.

#### 1) Goods covered

Goods not covered by other codes.

This code is to be used to clear inventory records in the instances listed below:

1. To clear short shipments.
2. To generate removal/release notes for non-inventory linked (Phase 1) entries (ie inventory reference omitted from original entry).
3. When goods arrived at another port to that declared on the entry.

#### 2) Notice

#### 3) Specific fields in the declaration s/notes on completion

- Box 37 must be CPC 00 09 080.
- Box 31 the original entry details must be declared.
- Box 47a Where the CPC is being used for Option 1 (clearance of split consignments) tax lines must be inserted if required and duty manually calculated. A worksheet must be attached to the entry to show HMRC how you have calculated duty.

## **4) Additional documents required**

A copy of the original customs declaration with all supporting documents is to be attached with a letter of explanation.

## **5) Security required**

## **6) Additional information**

## **7) VAT**

The instructions of Notice 702 are to be followed in accordance with liability of the goods. A tax line must be inserted for entries lodged for split consignments, or where import VAT has not been separately accounted for.

## **8) Post clearance action**

## **9) Notes**

### **CPC 00 09 090**

For use on Form C21 at all locations with computerised inventory link.

### **1) Goods covered**

Goods not covered by other codes.

This code is to be used with prior authorisation by customs to clear inventory records in the instances listed below:

1. Goods abandoned by the consignee
2. Goods seized/destroyed by UKBA or another Government department.

### **2) Notice**

### **3) Specific fields in the declaration/notes on completion**

- Box 37 must be CPC 0009090.
- Box 31 Input NCH Shed Compliance reference number.

### **4) Additional documents required**

- Where the CPC is being used for Option 1 evidence of refusal from the consignee must be attached.
- Where the CPC is being used for option 2 a copy of the seizure or destruction notice must be attached.

**5) Security required**

**6) Additional information**

**7) VAT**

**8) Post clearance action**

**9) Notes**

To use this CPC you must contact the [NCH Shed Compliance Team](#).