



HM Revenue
& Customs

VIAMED LTD
VIAMED LTD
15 STATION RD
CROSS HILLS
KEIGHLEY
BD20 7DT

999H9P56C00037
0044581333



HMRC – DDA Waiver Team
Erskine House
20 to 32 Chichester Street
Belfast
BT1 4GF

Phone 0300 322 9434

Email ddawaiver@hmrc.gov.uk

Web GOV.UK

Date 1 April 2025
Our Ref 8347965
EORI GB287389593000

Dear VIAMED LTD

Changes to your duty deferment account approval conditions

We're making an amendment to the standard conditions of approval for the duty deferment authorisation granted to VIAMED LTD.

What is a 'standard condition' of approval

A standard condition of approval is a condition which applies to all approval holders for a relevant authorisation. These conditions are currently held in your authorisation letter.

However, we've now published the standard conditions in a public notice. You can find the public notice online. Go to GOV.UK and search 'notice made under Regulation 89(5A) of The Customs (Import Duty) (EU Exit) Regulations 2018'.

You should read the public notice, rather than your authorisation letter, to understand the standard conditions that apply to you. Any specific conditions we've agreed with you will still be valid. You should keep your authorisation letter as a record of these.

If you're approved to use other authorisations covered by this notice, you will receive a separate letter for those authorisations.

We've made these changes under Regulations 91(2A) and (2B) of The Customs (Import Duty) (EU Exit) Regulations 2018.

What you need to know

New standard conditions of approval are being applied that are now published in the public notice. These standard conditions are that you must:

- tell us immediately if you enter administration, liquidation, bankruptcy or insolvency and of any event that could result in that happening
- maintain a valid direct debit instruction with an accepted financial institution for the payment of import duty deferred under your approval

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

- give us information relating to any goods or guarantee connected to your approval if we ask for it

If you don't meet these conditions, we may take compliance action, or suspend or revoke your authorisation.

If you have any questions about this letter and the change being made, please contact us. Our contact details are at the top of this letter.

What to do if you disagree

We are now offering you a review of our decision.

You can either:

- accept our offer of a review
- appeal to an independent tribunal

If you want to do either of these, you must do so within 30 days of the date of this letter.

If you appeal to a tribunal, you cannot accept our offer of a review.

Most disputes can be resolved by a review, without the need to appeal to a tribunal. You may find that a review is quicker and costs you less than appealing to a tribunal.

If you accept our offer of a review

An impartial officer who works for HMRC's Legal Group team and who specialises in review work will take a fresh look at our decision. They are known as 'review officers'.

The review officer will write to let you know the outcome of their review within 45 days, unless they agree a longer period with you. If they agree with our decision, they'll uphold it and explain why. If they do not agree, they'll either cancel or vary our decision and explain why.

If you disagree with the outcome of the review, you can still appeal to the tribunal. You must do this within 30 days of the date of the letter telling you the outcome of the review.

If you accept the offer of a review, then you cannot appeal to a tribunal until the review officer tells you the outcome of their review.

For further information about reviews, go to www.GOV.UK and search 'disagree with a tax decision'.

How to accept our offer of a review

Please email, or write to, HMRC's Legal Group directly to accept our offer of review. You'll find the email and postal addresses below.

This is your opportunity to say why you think our decision is wrong and send any new information you want considered.

Because the Legal Group team is a separate part of HMRC, they'll need the following information to identify your case when you accept our offer. You should include:

- your name, or business name, as shown at the top of this letter
- all references used at the top of this letter
- the name of the HMRC officer or team named at the end of this letter

Or, you might find it easier to give the Legal Group team a copy of this letter when you accept our offer.

If you want a review but there's a reason you cannot write to the Legal Group team within 30 days from the date of this letter, you will need a reasonable excuse for the delay. You'll need to write to the Legal Group team as soon as possible after your reasonable excuse has ended and explain why you are late accepting our offer. They may not be able to carry out a review if you do not have a reasonable excuse. If they cannot carry out a review, you can ask a tribunal to accept a late appeal.

The Legal Group email address is: reviews@hmrc.gov.uk. If you decide to email them, please see the important information at the end of this letter about corresponding by email.

If you want to write, their address is: HMRC Legal Group, HM Revenue and Customs, BX9 1ZT.

You may think we've misunderstood something or missed key information that you want us to consider. If so, you need to contact us and ask for an extension to the time you have to accept our offer of a review. You need to do this within 30 days from the date of this letter. If you do not, we'll be unable to give you an extension.

If you want to appeal to an independent tribunal

If you do not want to accept our offer of a review, or you disagree with the outcome of it, you can appeal to an independent tribunal. They will then decide the matter.

Your request must reach HM Courts and Tribunals Service within 30 days of the date of this letter. Or within 30 days of the date of the letter that tells you the outcome of the review.

If you want to appeal to HM Courts and Tribunals Service, please make sure you include with your request a copy of the letter, assessment, or other decision that you want to appeal against. If you do not, HM Courts and Tribunals Service may reject your appeal.

For more about tribunals and how to appeal, go to GOV.UK and search 'appeal to the tax tribunal' or call 0300 123 1024.

More information

You can find more information about your appeal and review rights by going to www.gov.uk and searching for 'HMRC1' or 'disagree with a tax decision'. You can ask for a copy by calling 0300 200 3610.

Yours sincerely

Authorisations Team Officer



HM Revenue
& Customs

VANDAGRAPH LTD
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15 STATION ROAD
CROSSHILLS
KEIGHLEY
BD20 7DT

999H9P56C00037
0044571333



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Phone 0300 322 9434

Email ddawaiver@hmrc.gov.uk

Web GOV.UK

Date 1 April 2025
Our Ref 8856304
EORI GB607145754000

Dear VANDAGRAPH LTD

Changes to your duty deferment account approval conditions

We're making an amendment to the standard conditions of approval for the duty deferment authorisation granted to VANDAGRAPH LTD.

What is a 'standard condition' of approval

A standard condition of approval is a condition which applies to all approval holders for a relevant authorisation. These conditions are currently held in your authorisation letter.

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Yours sincerely

Authorisations Team Officer

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VANDAGRAPH SENSOR TECH LTD
Vandagraph Sensor Technologies Ltd
15 STATION ROAD
CROSS HILLS
KEIGHLEY
BD20 7DT

999H9P56C00037
004459\333



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Erskine House
20 to 32 Chichester Street
Belfast
BT1 4GF

Phone 0300 322 9434

Email ddawaiver@hmrc.gov.uk

Web GOV.UK

Date 1 April 2025
Our Ref 6152954
EORI GB991168000000

Dear VANDAGRAPH SENSOR TECH LTD

Changes to your duty deferment account approval conditions

We're making an amendment to the standard conditions of approval for the duty deferment authorisation granted to Vandagraph Sensor Technologies Ltd.

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Authorisations Team Officer