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**National Duty Repayments Centre
(Salford)**

Business Tax Operations (BTOps)
Ralli Quays
3 Stanley Street
Salford
Manchester
M60 9LA

Phone 03000 585 344

Fax 03000 588 462

Email ndrc.nch@hmrc.gsi.gov.uk

Date 28/03/2017
Our ref NDRC1069666
Your ref 841298P7MDV

Web hmrc.gov.uk

Dear Sir / Madam

Claim for Repayment or remission of Import Duties (Including Excise Duties).

Trader Reference 841298P7MDV

Entry No. 760-481343V

Date 28/11/2016

Your application dated 12/12/2016 for a refund of Import Duties under Article 236 of the Community Customs Code has been refused for the following reasons:

Following consultation with the Tariff Classification service, the goods in question have been classified under commodity code 6307 9098 10. This code attracts a duty rate of 6.3%, which means that correct amount of duty has been paid and no refund is due.

If you do not agree with the decision in this letter, there are 2 options available. Within 30 days of the date of this letter you can either:

- Request a review of the decision by someone not involved in making the disputed decision. Your request must be made in writing and set out the reasons why you do not agree with the decision. Please write to: Reviews & Appeals, ECSM, 7th Floor South West, Alexander House, 21 Victoria Avenue, Southend-On-Sea, Essex, SS99 1AA
- Appeal direct to the Tribunal who are independent of HMRC. Appeal requests should be made on the appropriate forms which can be obtained along with an explanatory leaflet from the Tribunal Service website www.tribunals.gov.uk or by telephone on 0845 223 8080

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



If you opt to have your case reviewed you will still be able to appeal to the tribunal if you disagree with the outcome.

Yours faithfully

D. Mullarkey

Daniel Mullarkey
03000-585344

To learn more about your rights and obligations go to hmrc.gov.uk/charter