



HM Revenue & Customs (HMRC)

Service Standards

for

Excise, Customs, Stamp Taxes
& Money Services Customers

NOVEMBER 2010

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1. HMRC Charter, role and ECSM accountability

This is a statement on our commitment to high levels of service for our customers.

1.1 The HMRC [Charter](#) sets out what you can expect from us – ‘Your rights’ and what we expect from you – ‘Your obligations’.

The three core themes in HMRC’s Charter are:

- We treat customers in the right way
- We help and support them
- We protect them and their information.

The way we approach all our work will ultimately be guided by our customer-led business strategy, which is how we will deliver our Purpose, [Vision](#) and Way.

1.2 HMRC role

We make sure that the money is available to fund the UK’s public services by collecting taxes and duties as laid down by Parliament. We help families and individuals with targeted financial support.

HMRC is the UK’s Customs Authority. UK Customs is part of the Customs Union of the European Union and the UK adheres to the customs regulations and fiscal rules on how to protect society and facilitate international trade.

HMRC supervises the following four business sectors for Money Laundering Regulations and counter terrorism legislation: Money Service Businesses; High Value Dealers; Trust or Company Service Providers and Accountancy Service Providers".

We want to give you a service that is even-handed, accurate and based on mutual trust and respect. We also want to make it as easy as we can for you to get things right. We will continue to tackle tax avoidance, evasion and fraud.

1.3 ECSM accountability

Excise, Customs, Stamps and Money (ECSM) Directorate is the area of HMRC which holds policy for customs, tobacco, alcohol, oils, gambling, environmental taxes and money laundering and carries out operational activities through National Business Services (NBS).

ECSM is accountable for

- the design, integrity and maintenance of Excise and Stamp duties and environmental taxes and their associated delivery processes, and for the regulation of money service businesses under the Money Laundering Regulations (MLR);
- the design, integrity and management of Customs duties and systems including HMRC’s relationship with the UK Border Agency (UKBA) and

customs policy in respect of intellectual property rights enforcement at the border;

- the transformation of our customs service by reducing the regulatory burden on international trade to positively influence the development of EU customs legislation for UK business;
- a number of discrete operations producing trade-related national statistics for the Office for National Statistics (ONS), running excise and frontiers central functions, the National Clearance Hub (NCH) for imports to and exports from the United Kingdom and the UK's tariff service.

2. HMRC Customer Service Standards

Our standards are aimed at helping HMRC deliver our targets on service delivery and satisfaction and supporting business needs, HMRC Strategic Objectives, European Union legislation and/or Directives, UK legislation, etc.

How to contact us?

2.1 If you visit us, we will

- be friendly and courteous at all times
- provide you with information and advice
- provide trained staff to assist you.

2.2 If you write, fax or email us, we will

- aim to acknowledge your communication and reply to you in accordance to the service standards provided in this document.

2.3 If you telephone us, we will

- be available for all general queries relating to excise, customs or any of our other taxes and duties
- welcome your call and always identify ourselves by our business units name
- try to resolve your query by the end of the call. Should your telephone enquiry happen to be complex, we may ask you to write to us about it and will provide you with an interim response and advise you as to when a final response can be expected. Please ensure you write/email to the correct address as this will save you time as we will not need to redirect your correspondence.

2.4 If you visit our website, we will

- Provide you with the relevant information
- Receive your complaints, enquiries and suggestions through our website
- Provide you with our email or contact details.

3. The following sections detail service standards for specific areas of Business

	Activity	Service Standards
Customs	Customs clearance of goods at a UK port	<p>For Direct Trader Input (DTI) Route 1 documentary checks,</p> <ul style="list-style-type: none"> • We will clear 95% of air and driver-accompanied RORO freight route 1 entries within two hours; • We will clear 95% of deep-sea maritime freight route 1 entries received between 8am and 3pm Monday to Friday (excluding bank holidays) within three hours; • We will clear 95% of deep-sea maritime freight entries received after 3pm on a working week day, on weekends, and on bank holidays by 8am the next day; • We will still retain the two-hour clearance for “urgent” goods, e.g. perishable food, explosives and hazardous chemicals. • We will also undertake to clear certain entries within three hours if for reasons outside the business’s control the goods are delayed, e.g. adverse weather, the ship being delayed. <p>The commitments will only apply from the time all the necessary paperwork for that route 1 entry has been submitted.</p> <p>We will monitor the operation of this new commitment which is effective from 08.00 4 April 2011.</p>
	Tariff classification helpline - seeking advice, information and support	We will answer 98% of calls to the tariff classification advice line within 60 seconds
	Applications for Binding Tariff Information (BTI) rulings	We will respond to requests for Binding Tariff Information by issuing rulings to 95% of applications within 30 working days from when a valid (complete) application has been received

	Applications for Binding Origin Information (BOI)	We will issue decisions on 95% of complete, valid applications within 45 calendar days of receipt, with 100% of decisions issued within the legal time limit of 150 calendar days
	Applications for “Preference” Certificates - EUR1	We will process 95% of correctly completed applications and issue certificates within 2 working days of receipt, with 100 % of correctly completed applications processed and certificates issued within 5 working days of receipt
	Review of customs decisions	Reviews will be completed within 45 calendar days from the date HMRC receive the review request or by an extended deadline agreed with the customer
	Application for Repayment of over paid import duties	We will process 100% of accurately completed applications and make repayment within 30 working days of receipt (or statutory interest will be payable)
	Issue of Deferment Approval Numbers	Central Deferment Office will issue a Deferment Approval Number *(DAN) within 10 working days from receipt of all correctly completed documentation to include: <ul style="list-style-type: none"> • C1200 - Application • C1201 - Guarantee • C1202 - Direct Debit instruction

*[A DAN will not be allocated until **ALL** of the above mandatory documentation is completed correctly and received in Central Deferment Office in Southend. SIVA/EPSS approved customers do not normally require a guarantee. However, if the account limit given by SIVA/EPSS is not sufficient and the customer wishes a larger account limit, then a guarantee is required to cover the difference. The issuing of a DAN can also be delayed if the applicant has not applied for or received an EORI number.]

	Activity	Service Standards
Customs Authorisations	Customs Warehouse	We will acknowledge your application within 10 working days – decision on application within 60 calendar days or the date any requested outstanding or additional information is received by the customs authorities When we consider a pre authorisation visit is necessary the 60 day period will not commence until the visit has taken place
	Customs Procedure with Economic Impact / End Use relief / Free Zones	We will acknowledge your application within 10 working days -decision on application within 30 calendar days or the date any requested outstanding or additional information is received by the customs authorities

		When we consider a pre authorisation visit is necessary the 30 day period will not commence until the visit has taken place
	Customs Freight Simplified Procedures (CFSP) - CFSP allows authorised traders to gain accelerated removal or release of most third country imports by making a simplified declaration containing the minimum of details at the frontier.	We will issue a decision on an accepted CFSP application within 90 calendar days
	Applications for Authorised Economic Operator (AEO)	We will issue a decision on AEO applications within EU legislative timetables
	Economic Operator Registration and Identification (EORI) Scheme	We will process valid EORI applications within 3 working days
Intellectual Property Rights	Intellectual Property Applications for customs protection at the EU border	We will process 100% of applications and provide the applicant with a decision within 30 working days of receipt as per European Union Regulations

	Activity	Service Standards
HMRC Compliance Visits – Excise & Customs	HMRC powers and your rights sets out the approach HMRC compliance officers will adopt in their dealings with you, and your rights in relation to some of the more common contacts they have with you in respect of VAT, excise and customs duties, PAYE and NIC, Income Tax and Corporation Tax, tax credits.	<p>We will normally tell you in advance that we require information or want to look at your records, although we may, in certain circumstances, make an unannounced visit to look at your VAT, customs or excise duties records and/or to inspect your business premises</p> <p>Standard letter to confirm a pre-booked appointment will be issued by officer / booker within 3 days of booking</p>
	Customs, International Trade and Excise - Written Enquiries	We will aim to provide a correct and complete response to customers contacting us by post within 15 working days in 85% or more cases
Vessel Clearances (outbound)	Outbound ships clearances	<p>Tilbury office is open normal office hours (08.00-16.00 Monday - Thursday and 08.00-15.30 Friday)</p> <p>All ships clearances out of normal office hours should be requested from the National Clearance Hub. Please see Section 6 in this document for contact details.</p>
Excise National Registration Unit	The National Registration Unit (NRU) is responsible for processing applications for approval, authorisation and registration in a number of different excise regimes.	<p>We aim to process applications that require a pre-approval visit within 30 working days, where no further enquiries are required and we are satisfied there is a legitimate need for approval</p> <p>Standard applications not requiring a pre-approval visit will be processed within 15 working days</p>
Repayments and refunds	Excise Duty Drawback claim	We will process drawback claims within 30 working days, where no further enquiries are required and we are satisfied the claim is legitimate
	Trader Accounts & Payments System (TAPS)	We will process repayments within 30 calendar days [This relief provides for the repayment of Excise duty charged on wine, made-wine, cider and perry]

	Activity	Service Standards
Stamp Taxes	Stamp Taxes	Stamps aim to meet the following service standards for our customers:
	Stamp Duty - stamping of documents	We will process all documents presented for stamping within 5 working days
	Stamp Duty - adjudication of documents	We will process all documents presented for adjudication within 15 working days
	Stamp Duty Land Tax - issue of SDLT certificate	We aim to issue 90% of SDLT certificates within 5 working days
	Stamp Duty, Stamp Duty Land Tax & Stamp Duty Reserve Tax – technical correspondence	We will aim to provide a correct and complete response to customers contacting us by post within 28 calendar days in 85% or more cases
	Stamp Duty, Stamp Duty Land Tax & Stamp Duty Reserve Tax – repayments and refunds	We will aim to process repayment claims within 5 working days in all cases
Money Laundering Regulations (MLR)	Applicants for Money Laundering Regulations Registration	We will process applications within 45 calendar days

4. Handling of complaints and your feedback

4.1 Complaints

If you are unhappy with the service we have provided to you, please let us know as soon as possible. We welcome [complaints](#) as they provide an opportunity to put things right for you and to improve our service for all customers in the future. For further information about our complaints procedures go to <http://www.hmrc.gov.uk/complaints-appeals/>

4.2 Your feedback

We are committed to customer service and as such we value your feedback, including your views on how we can improve our service even further.

We will continuously monitor your satisfaction about our services, including our complaints handling system and to explore how to improve these service standards.

If you are satisfied

- We would like to hear from you once you are satisfied with the services provided by us.

If you are not satisfied

- We would like you to provide feedback and tell us the reasons for your dissatisfaction so that we can improve the standard of our services.

5. Reporting performance against our service standards

We intend to report on our performance against the service standards annually and will review our service standards to ensure they continue to be customer focused and we will strive to improve as and when necessary.

6. Contact information for specific service areas

In this section you will find contact information for specific service areas. All other enquiries should be directed enquiries to the HMRC VAT and Excise helpline 0845 010 9000

Clearing goods through Customs

Contact the National Clearance Hub if your query is for specific advice regarding the clearance of 'live' entries of goods at UK ports.

Tel: NCH Enquiry Line: 0845 001 0085

Customs Tariff classification helpline or binding Tariff information rulings

Contact: Tariff Classification Team

Tel: 01702 366077; Fax: 01702 367342

Email: classification.tso.hmrc.gsi.gov.uk

Binding Origin Information Applications

Contact: Duty Liability Team

Tel: 01702 367721

Tariff Preference Certificates – EUR 1

Contact: National EUR/ATR Team in National Clearance Hub

Salford Central Processing Unit

Customs House

Furness Quay

Manchester

M5 2XX

Tel: HMRC VAT and Excise Helpline 0845 010 9000

Find contact details:

British Chambers of Commerce

<http://www.britishchambers.org.uk/find-your-local-chambers>

and

Institute of Chartered Shipbrokers offices

http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageImport_ShowContent&id=HMCE_PROD1_029383&propertyType=document

Review of Customs decisions

Contact: Customs Reviews and Appeals

Tel: 01702 367259

Fax: 01702 361945

Customs Duty Repayment

Contact: National Duty Repayment Team

Priory Court,

St Johns Road

Dover

Kent

CT17 9SH

Tel: 01304 664523

Fax: 01304 664234



Customs authorisations

Contact: Centralised Authorisation

Tel: HMRC VAT and Excise Helpline 0845 010 9000

Vessel clearances - outbound

Contact:

Office hours: 08.00-16.00 Monday to Thursday and 08.00-15.30 on Friday

Tilbury office

Tel: 01375 853298

Fax: 01375 853284/230/300

Out of office hours:

National Clearance Hub

Fax: 0161 261 7041

Tel: 0845 001 0085 or 0161 261 5585

Please note these lines are only available for ships reports outside office hours as detailed above. Please ask to speak to the Duty Officer and notify them you have a C94 for processing.

HMRC VAT and Excise Helpline 0845 010 9000

Open from 8.00 am to 8.00 pm, Monday to Friday except bank holidays

Customs, International Trade and Excise - written enquiries

Avoid unnecessary delay by ensuring you write or email your enquiry to the [correct address](#). For help on importing, exporting, customs charges and reliefs, excise duties including Betting and Gaming and Environmental Taxes write to:

Customs, International Trade and Excise written enquiries team

Written Enquiry Team

HM Revenue & Customs

Crownhill Court

Tailyour Road

Plymouth

PL6 5BZ

Email: intenquiries@hmrc.gsi.gov.uk

Fax: 01752 765807

Tel: HMRC VAT and Excise Helpline 0845 010 9000

National Registration Unit for excise warehousing

National Registration Unit

Portcullis House

21 India Street

Glasgow

G2 4PZ

Tel: HMRC VAT and Excise Helpline 0845 010 9000

Money Laundering Regulations

HMRC VAT and Excise helpline 0845 010 9000

Stamp Taxes

Tel: HMRC Stamp Taxes Helpline 0845 603 0135