Institution **CIOT - CTA**
Course **Adv Tech Cross-Border Envrmnt Taxes**

Event **NA**

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Count(s)	Word(s)	Char(s)	Char(s) (WS)
Section 1	**494**	**2335**	**2796**
Section 2	**1060**	**4736**	**5757**
Section 3	**1224**	**5873**	**7049**
Section 4	**654**	**2988**	**3614**
Section 5	**1124**	**4894**	**5975**
Section 6	**1074**	**5094**	**6123**
Total	**5630**	**25920**	**31314**

Answer-to-Question-_1_

Derbyshire Wetland Trust

Where non-taxbale uses are carried out in a infomation area within a landfill site that is clearly designated that landfill tax doesnt become chargeable.

Ash
Ash can be classed as a recycled material and therfore will not have LFT due where disposed off in a infomation area.

HMRC need to be informed of any nontaxable uses being carried out at a landfill site

If Bigqarry doesnt have a infomation area they need to provide HMRC with where this would be on the site with clearly designated signs and the nature of the goods i,e Ash that woudl be disposed there

non-recycable waste

This can't go in the infomation area and will be subject to landfill tax.

Therfore, these should be seperated in order to get this benefit.

Both need to be seperately weighed ideally at a weighbridge.

If Bigquarry doesnt have a infomation area then the full load will become taxable.

Dredging

There is an exemption from landfill tax where the material is removed from inland waterways.

This however does not apply to material that is dredged from a lake due to not having a nderflow of current and therefore not classing as a waterway.

Where material from waterways is provided seperately to Bigquarry then this will be exempt from landfill tax however if this is provided in one indistigishable load and also includes material from the lake it will all become subject to landfill tax.

Bigquarry needs to keep clear records and contracts of the which materials come from which waterway / lake in order to be able to provdie envidence to HMRC shoudl they request it.

Fund contributions

Where fund contributions are made to a body enrolled at ENTRUST then Bigquarry would be subject to a landfill tax community fund up to 5.3% of their total LFT liability for the year.

if the donatin is for the encouragement of biodiversity this is a qualoifying contribution.

It results in a tax credit worth 90% of any qualifying contribution.

Big quarry needs to consider of the contribtuion is in return for something else any a supply going from Deerbyshire warteways to Bigquarry as in that case this would not be qulkoyfing contribution for LCF.

Fenalik

Bigquarry is entitled to bad debt relief wher the following conditinos are met:

- carride out a taxable activity (here this is disposal)
- LFT has been accounted for (need confirmation)
- debt has bene written off in accounts
- a LFT invoice has been issued showuing LFT due
- LFT invoice was issude within 14 dyas of disposal
- 12 months have passed since invoice issude.

Where all the above conidtions are met LFT can be reclaimed via a bad debt releif.

They would aslo need a seperate indivaul account for Fenalik for this bad debt and hadve had this th ewhole time.

This must be offset against any mutual debts or lFT paud by Fenalik.

can be included on box 6 of LFT return.

----------ANSWER-1-ABOVE----------

----------ANSWER-2-BELOW----------

Answer-to-Question-_2_

Meeple NETP?

Firstly it should be considered if Meeple has a fixed establishment in the UK or not. They are VAT registered in the UK but this alone does not mean they have a fixed establishment.

To determine if they have a fixed estabiuishment the Berkhoust case law should be considered. This is driven by if M has tehcnical and human resources in order to recieve and make supplies.

The office supports the UK sellers as well as promotes the website. The support to Uk sellers would be deemed a service and advertising could also be viewed in this bucket.

Therefore, seems appropriate theat M does have a FE in the UK but in either case is already Uk VAT registered

Sale to Uk individuals
M is operating as an online marketplace (OMP) as it operates to facilitate buyers and sellers coming together and takes a percentage of the sell on price as commision (revenue).

For VAT purposes by operating as a OMP M has additional responisbilites and should account for VAT on certain sales.

When operating as a OMP there are two sales that occur, one to the OMP and one by the OMP for VAT purpoese.

The sales too M by sellers from outisde the UK are outside the scope of UK VAT by the sellers and the sellers do not have an obliagation to register for VAT from this sale

However the sale by M then onto UK customers where the value of the consignemnt is less than £135 (low value consignment)is deemed to be of been supplied by M the OMP and they should be accountig for VAT on the sale to the UK indivuals.

There is no Customs Duty or import VAT liable for LVC but in any case even where these are not LVCs the import VAT and customs duty would be libale by the declerant which unless stated otherwise would be the seller and not M.

Alternatively, where the sales of goods by non-uk suppliers to UK indiduals are not LVC i,.e over £135 then M is not libale to account for the VAT and this should be done so by the seller.

M does however have a repsonibilty to ensure the sellers are accounting for VAT and could be jointly and severalbly liable where they are not.

Sale to UK businesses

The sale to Uk retailers where the retailers are small and in the unlikely case not VAT

registered should be treated in line with the sales to UK indivuals.

Where the retailers are VAT registered where this is a LVC (all be it unlikely if selling to a retailer) its the obligation of the retailer to accoutn for VAT via the reverse charge where supplied by an overseas seller.

Where this is not an LVC VAT is chargeable by the supplier and not by M on the sale as a doemestic supply.

Goods already in the UK

Where supplies are made where the goods are already in the UK to Uk indivudals by overseas sellers this is a domestic supply and VAT is due.

Whether this is an LVC or not where the goods are aleady in the UK the OMP, M is liable to accoutn for the domestic sale of the goods.

Suppleis by UJ sellers

Supoplies by UK sellers via the OMP will not be the responsbiltiy of M to accoutn for the tax and is that of the seller where VAT registered.

Rate of supply

All goods supplied will be standard rated (assuming rule books are supplied alongisde games and rtherefore dont dall into a single seperate supply of books which wou;d be zero rated). Where rule books are suppluied seperately these still wont fall under the supply of books as are deemed to be part of the game and not a book per the zero rated

grouping.

Failure to account for tax by M

Where M has failed to account for ouput tax (where a LVC or goods already in the UK) it will be liable to pay the underpaid VAT and also may well be subkject to penalties.

M should look to cooperate with HMRC granting access to records to look to mititgate penalties.

M is unlikley to get a "reasonable excuse" as its M's responbility to account for the VAT on the relevant sales explained above and dsimply not knowing htey should be doing this is not enough

Missing trader fraud?
Ontop of the above, an online market place, Meeple has further responsbilites of keeping track of the sellers that operate on their platform as well as keeping up to darte records of their VAT registrations and the numerb of sales going through the platform (and therefore VAT registratoin obligations).

M has the responsibilty where it sees fit that a seller should be VAT registered and is not or is commiting fraud and avouiding VAT registrations M should stop selling the sellers product son the platform and inform HMRC of this within 30 days.

M can be jointly and severly liable for sellers not accounting for VAT when they should be charging VAT.

The example given by HMRC indicates the seller may well be setting up new compnaies artifically to stay below teh VAT registration threshold and therefore avoid charging VAT on the sales.

The fact they were previously non-UK suggests they have an address in the UK that isnt a fixed establishment but tghey are suggesting is one to avoid being an NETP and no VAT threshold.

This durther could indicate missing trader fraud and could lean into the Kittel principles where M should of known that VAT is "missing" here and is being artifically avoided and therefore is jointly and severlly liable to this VAT.

M should immeditaly where the above seems correct, stop these sellers from using the online platform and inform HMRC.

Just becaouse HMRC has not taken action does not meen a C18 wont be issued in the future but by cooperating and reporting these sellers ASAP M may mitgiate the amount of penalty.

They however could still be liable to pay the VAT on behalf of these companies where HMRC can't receive it from them.

M should reach out to these sellers to confirm there reasoning for not being VAT registered.

M should be able to recover advertising costs it incurs due to producting taxable supplies as explained above.

----------ANSWER-2-ABOVE----------

----------ANSWER-3-BELOW----------

Answer-to-Question-_3_

Does teh subsidiary representa fixed establishment? (free choice)

Firstly although Intermacy Corp (IUS) has no "presence" in the UK it needs to be determined if the UK subsidiary (IUK) is fully under the control and influence of Intermacy Corp and is therefore opreating as a fixed establishment.

There is case law surroning the area of what determines a fixed estabioihsment and whether a subsidary can determine a fixed establisment.

Where IUK acts independantly, i,.e is choosing its own consutlancy and fashion firms to contract with and I US doesnt have a say then IUK is operating independatnly and therefore not a fixed establihsment of IUS.

It has to be considered if I US wasnt there could I Uk still provide services and just becasue IUS is remunerating IUK doesnt stop them from operating independantly.

Therefore IUK is not a fixed establishment of IUS and IUS is a NETP.

Wellmory is an example of the casestudy described above as well as Club 21.

Is the Basic service ESS by I US?

An electroncially supplied service is one that can opreate independantly with minimal to no human intervention via the internet.

The basic service provided by ICorp in the US uses artifical intelligence to match up UK customers with matches without human intervention and is therefore an electroncially supplide service.

The basic place of supply rules of B2C would be the place of supply would be where the supplier is based.

However ESS has an override which is that the place of supply is made to where the recipient belongs. The juse and ewnjoyent rules dont apply here as that isw only for B2B supplies.

Therfore, where the supply is too a UK indivudual the place of supply is the UK and UK domestic VAT should be charged.

Where the supply is too a non-Uk based indivual this is outside the scope of UK VAT.

Advertising provided to businesses

Advertising services follow the general B2B supply and therefore are deemed to be where the customer is based. This will be in the UK and wher ethe recpient is UK VAT registered will be reverse charged by the customer.

Where the recipient is not VAT registered then this woill count towards the recipients threshold but does not result in UK VAT needing to be charged by Intemacy corp.

Advertising provided to non-businesses (NRBP)

Where the advetising services are provided to a business that doesnt carry out any business activites what so ever (charities described) then these are classed as non-relevant business persons.

The general rules applies and supply is where the supplier is based and is therfore outsdie the scope of UK VAT.

As determine above as intemacy corp does not belogn in the UK then the advertisingf override does not apply for B2C customers. this override would result in advertsigin services provided to indivuals outside the UK being having a plce of supply

For what its worth where these charties provided some busniess activity even if the adverttising was of a non-business activity they would be in busniess and would fall nuder advertisingf provided to a relevant business person.

Enhanced - Is this ESS? (Not automated)

The enhanced service provided by Intemacy Corp first need sto be considered ifd this is a single or mutiple supply and if a singel supply what is the main supply.

It would be beneficial to lean on case law such as the CPP case to determine where there is a main supply and ancilliary supplies the VAT treatment would follow the main supply.

Furthermore, Levob could be a beneficial case law also to conisder whereby if other supplies are "incidental" and for beter enjoyment of the main supply then again this is a single supply.

The overall suppply here could be viewde to be that of match making services (not an electrincially supplied service due to the amount of human interaction) and would therefore be taxable service. i will consider each element of the supply to distringuish if it can be consdiered a seperate supply.

Video interview
The initial video interview and email and consutlant draft of profuile are not electorngically supplied services due to the a,ount of human interaction and is a basic supply following hte generic B2C rules with a place of supply of the US and therefore outsdie teh scope of UK VAT.

Photography

This photography provided is an independant service as its an additoinal add on for an adidtoinal fee to the cdustomer with no oblighation to incldue as part of the match making service.

The fee charged by the photographer to intamacy US where the photographer is VTA registered will be outide the scope of UK VAT under general B2B rules where recpient (intemacy corp US is based)as there are no relevant U+E rules.

This however could be viewed as intermacy Corp acting as an agent, arrangin the photgrapher and indivual to provide a service.

In that case they are acting as an intermediary and the supply follows the treatment of the supply between teh photographer and th eUK indivual and therrefoe UK VAT should be charged. This is the correct treatment.

This can't be recovered by Intemacy UK as they are not the consumer of the service, the indivual is (Redrow) as per case law only th econsuimer of the service can recover the VAT.

Computer generated shortlist
The computer generate shortlist stand alone is a electronically supplued service however its not actually provided to the UK customer so is therefore ot a service. Instead the consultants then pick from this shortlist and emailed to the client. this is part of the generic conutlacny / match making service and will folow the general B2C supply rule and be outisde the scope of UK VAT.

Followup video calls

The follow up video call ois part of hte single uspply of consutlance (OSS UK VAT).

Additioal fee - fashion consulting

This is a seperate supply of services and will follow a seperate sjupply to that of the consultancy.

Again Intemacy Corp is not providing the service here the fashion consultant is and therefore their supply is that of an intermdiary (agent). Whjere the cfashio nconsutlanty is

VAT registered they will charge UK VAT and will follwo the same VAT treatment as teh phpotography.

Intermacy UK

The intercompany recharge form IUK to ICO will follwo the general VAT rules with place of supply where the recipient is basde which is the US and is therfore outside the scope of UK VAT.

Where the supply by IUk is for consulatncy ton induvaulas outside the UK the place of supply has an override for conlustnacy services to be where the recpient belongs and is theefore outside the scope of UK VAT.

Where the consulatns provide services to uK based clients they will chartge UK VAT on the supply.

The recharge to I corp should therefore be a fee ontop of gross amount as I Corp wont be able to recover the VAT as they are not conusming the supply of conutlany

Events

The hosting of the event has its costs reimbursed by Intermacy corp.

The costs incurred by Intercmacy UK they can recover the VAT as they have provided a taxbale supply being the event.

The payment by Intermacy US can be for the Net amount as the VAT can be fully recovered and this is effectivelty a disbursment.

----------ANSWER-3-ABOVE----------

----------ANSWER-4-BELOW----------

Answer-to-Question-_4_

Aggregate is determined to be gravel rock or stone and aggregate levy is determined to be due when it is subject to commercial exploitation unles meets specific conditions

1)

The limestone dug up rfom an unused areas would be exempt from aggregate levy where it is subsequently used for construction on the property.

However, the production of a wildflower garden does not consiture a contruction.

Selling 100 tonnes of limestone

Normally commerical exploitation would occur on the sale to Agz21 and Aggregate levy would be due by Aggrix at £2.03 per tonne.

There is an exemption where items are sold to produce industrial minerals that includes the production of bartye and no AL will be due.

This only applies to the 25 tonnes used to produce bartye and the remaining 75 tonnes will be subject to aggregate levy by Aggrix

75*2.03 = £152.25

90 tonnes

The 90 tonnes dumpde back on the school premise will be place dback in the site it was won without being mixed with anything (just crushed) so therefore is not taxable for aggregate levy.

This is not a registerd landfill site and if consdiered to be disposed of would be subject to landfil tax (and given no registration limit subject to a registration).

However, given this is used for agricultural benefit and restoratin of the land this will not be subject to landfill tax as its not deemed to be dumped.

250 tonnes of limestone sold to a conrtuction company will be subject to AGL

250*2.03 = = £507.50

2)

For reference dredgin from a pond does not qulaify as exempt from AGL on this basis as its not dredging from a waterway. A pond does not qualify as a waterway / watercourse.

It also doesnt qualify as a dredging for the same reason for landfill tax ana in any case isnt then deposited in a registered landfill site.

The removal from the site to a third party site is commercial exploitation and results in aggreagte levy being due on the 87.5 tonnes = £177.63

There is a releif from aggregates levy where the aggreagate results in the production of play sand where this is clearly packaged as playsand.

Aggrix will need to keep clear record of the process carried out and the labelling as play sand but where this is met a credit for £177.63 can be claimned on the same return (pending no return falls due between leaving site and returning as play sand).

If they fall on different returns than AG will need to be claimed on a later return.

for the 62.5 tonnes the mixing of the aggreagate levy on the site (i.e at the school) with other aggreate not subject to the lecy is not commerical exploitation.

However where construction then occurs even at the site, this is chargeable at the ppoint of contrcution and 62.5*2.03 = £126.66 is due by Aggrix.

3)

The 15,000 tonnes of rock wil be subject to aggreate levy at the point of leaving the site, or when is subject to a signed contrct with the contrcutoin company whichever is earlier.

15,000*2.03 = £30,450

This is not dumped for LFT purposees adn is not due in all scneraios apart from scenario 4.

4)

Where aggregate is geniune waste and is remvoed for a site and will be subject to landfill tax it is relieved from aggregate levy.

Where the concrete is used to cover a landfill cell as a permenant cap and an impermeable layer where disposals have concluded this will also not be subject to landfill tax.

If this wasnt the case it would be the landfill tax opreator which would have to account for LFT not Aggrix however, in this case it appears to be not chargeable for LFT purposes.

This should be clearly documented in the contract so that Agrgix is covered should it not be put to htis use adn therfpore AGL would become due.

----------ANSWER-4-ABOVE----------

----------ANSWER-5-BELOW----------

Answer-to-Question-_5_

1)CD

V should enquire locally if its require to carry out an export decleration in Vietnam.

Where Vtelc is a non-establihser taxable person it neesd to register as a NETP with HMRC.

As Vtelc hasnt got any premise in the UK it is a NETP and therefore will need to use an agent to carry out any decleration on their behalf.

In order to declare the goods at customs they will need a GB EORI number. They can use an agents GB EORI number as they dont have an establishment.

Vtelc may also want to use a deferrment account to defer any CD due on decleration to the 15th day of the following month.

As a NETP they are allowed to operate a deferrment account but also may find it beneficial to use an agents where they already have one in place.

Vtelc as a NETP may need a singular guarentee to be set up up to 2 times the amount in the deferment account.

The agent may set up their own guarentee and V can use this however the agent will more than likely charge for this so it may be beneficial for V to set up their own guarentee.

On the decleration the commodity code, valuation method (expect to be method one as sale to a third party to get to the CIF valuation), value, origin (vietnam where wholy obtained or last substantial process is in Vietnam) will need declaring.

the commodity code will need to be determined by the 6 rules.

Where the consifmenet is less than £135 no customs duty wil be due as a low value consignment however given exporting electronic goods this seems unlikley in practicce

The decleration wil also need to include Vs VAT ID where they are VAT registered (oibligations explained later on).

The agent can act as an indirect or a direct agent. A direct agent means the agent will be filling in the decelration on behalf of V whilst an indirect agent they would be filling in their own name.

Direct agent will be cheaper for V due to not being jointlty and severlty liable and therefore is likely to be the route V operates (espeically given VAT reg requirements).

Named declerant for Engtelly
Where they are the named declerartn they will be due to pay the customs duty when it is discharged (released to free circualtion) with deferrmetn account delaying the actual paymemt.

The decleration wil be on a C88.

The cost of the goods wil be the CIF value of the godos and will not include any costs for CD purposes from the point of arricing at the UK port.

Title of goods passing (For CD recoverability)

Where the title of the goods passes has no impact on who pays the customs duty on import as this is paid by the declerant in any case.

Where V uses an indirect agent they will be liable to pay for the customs duty as they will be the named declerant and they would subsequently charge this back to V (likely with an additional fee).

V should consider if there are any special procuderes they could use to delay / reduce customs duty.

For example, they could use a public custom warehouse to store the goods and delay CD and import VAT and they would only become due at the point of release to free circulation.

2)Import VAT

DDP 9can reocver qhere owner of the goods)

Import VAT will be due alongside customs duty by the declerant.

As V will be making taxable supplies in the UK where the goods are delivered duty paid (oi.e the supply is therfore occuring in the UK) in other words where title passes in the UK they will be required to register as soon as they become aware the supply will be occuring.

As V will be VAT registered they can opt to account for import VAT via postponed VAT accounting by accounting for import VAT as output tax on their VAT return.

This can provided a cash flow benefit vs paying upfront on declerartion given the VAT returns may well be quarterly.

Where V is the owner of the goods at the point of import i.e title has not yet passed, V can subsequently recover the import VAT. Where they have opted to use PVA they can recover on the same VAT return. As V is making fully taxable supplies they would be entitled to full recovery and a cash flow benefit of accoutninf for import VAT as output and input VAT on the same return.

They have no oligation to use PVA and can pay at the port and then recover on the VAT return where they so wish.

They should maintain evidence of a C79 to recover the import VAT.

DDP
Under delivered duty paid the cost includes all costs up until the goods are delviered at Es warehouse. Subsequebntly, it would makje sense for ownership to be transfered at Engtelly warehouse. This would entitle E to recover the relevant import tax due to being the owner og the goods at point of import.

FOB

Under FOB (the third sale onwards) here cost is covered up to the point the goods are placed on the ship in Vietnam and from that point the seller is repsonbile for the goods and rtherfore makes sense rthat ownership shifts here.

Where this is the case import VAT can not be recovered by V as they are not the owner of the goods at the point of import.

Therefore, commercially it would make sense to either, transfer ownership in the UKa nd charge DDP past the second sale or for import VAT to be incldued in the price V charges Engtelly so that it is subsidsed for its lack of ability to recover the import tax.

This should be included in the contract by V i.e any recoverable import VAT is included in the price of the goods supplied to E (to protect any VAT leakage for V).

Indirect agent

Alternatively, V could use an indirect agent and therfore the supply of elecotrnci goods would be deemed to be made too and by the agent.

In this scenrio V would not be liable to register for VAT and the agent would be the owner of the goods rather than V at point of import under a DDP arrangement and therfore the agent would be able to recover the import tax where they are VAT registered.

The downside of this is an indirect agent wouild commonly charge high fees to V due to being jointly and severly liable to CD and VAT and therfore may not commerically be viable.

The costs and pratcically of this option should be commerically weighed up.

----------ANSWER-5-ABOVE----------

----------ANSWER-6-BELOW----------

Answer-to-Question-_6_

Inward Processing

Wiltig can potentially use inward processing as a special procedure to provide customs duty relief however will need specifc requirements before it can carry it out.

Firstly, there has to be a process which isnt a simple process that is carride out in the UK regarding imports.

W is transforming plastic chemicals into buckets which is beyone a simple procedure and is therefore liable to a process.

Inward processing allows customs duty to be delayed up until the point the goods are released for free ciruclatoin (following completion of the process) and a bill of discharge is made.

Customs duty cna also be deemed to be paid on the value and CD of the product import or can be the value and CD of the product following process (which may generate a CD saving beyond a cashdlow benefit). I will calcualte in due course.

In order to use inward processing, Wiltig can declare 3 times up to 500k a year via noting inward processing on the decleration.

This can be filled in by the agent in the name of W.

However, given the amount of imports occuruing it would be benefiical to apply using an SP3 for full authorisation which cna last up to 5 years (given not sensitive goods).

This should be provided by Wiltig rather than the agent.

Wiltig should apply to HMRC and will need to provuide the following as parrt of the application:

- GB EORI number
- Detailed breakdown of the process that will be carried out. This will have to be done on a case by case basis an each process will need a different authorisatoin. Thefore, carrying out for the standard non-branded buckets first seems beneficiall
- The throughput i.e the length of time its expect for the process to becarried out.
- The yield how many buckets or items will be processde from the number of chemicals imported.

W will also need to prove to HMRC that they have adequete records that are clae and easy to follow.

They will need to prove they have indicvuals in the organisation with sufficient proffesional competance and due care to record and arry out the proedures.

The company finacnial health should be provided as well as the tax compliacne dfoir the prior 3 years will be checked.

Any prior convictions by employees of Wiltig will be checked for criminal convictions / charges.

Once proivide to hMRc they will review within 30 days and may potentialyl ask for more details, 30 days to provide and will carry out a final review before confirming full authorisation.

Equivialnce

Any items imported and a inward processed carry out and then subsequently exported will not be subject to customs duty provided proof of exdport (i.e. ariway bill) is maintained and a movements register records the export and abill of discharge is submitted to HRMC.

Ontop of this, equivialnce allows Wiltig to account for any items where equvialnt chemcials are sourced from UK suppliers and mixed with imported supplies or stored with imported supplies and are eventually exported to deem to contain the imnported materials even where this is not the case. This would result in no Cd being due on the imported goods subsequently exported.

W can also use prior equivialnce where if items are soley sourced from the UK and then exported and within 6 months identical materials are imported they can be deemed to be attribuitable to the exported supply and therefore no CD is due.

Valautoin and CD rate

As mentioned previosuly on a case by case basis W can use the customs duty rate and value of the imported goods or the value and CD rate of the goods suppliedd domestically depending whcih prvided a lower CD.

For example

If W used the imported value and rate the CD due would be:

(72,500+2,500)*0.03 = 2,250

60% of this sold domestically wuld be = 1,350

If W used the vlaue and rate of the finalised product after inward processing the value would expect to be higher given the CD rate is higher but if for whaterver reason the vlaue of the goods was consdierably lower then this could be a CD saving.

Compared to the CD if used the value after processing 150000*.05 =7,500.

As W has the choice it would be beneficial to use the imported value and CD rate.

There is a saving however of, 2,250*.40 = £900 as an example being the CD saved of the goods subsequently exported and CD not becoming due.

the UK rfeight to the factory is not conisdered in the CD value but is in th eimport VAT value.

import VTA is also delayed via inward processing iuntil discahred.

Retrosepctive application (started a year ago)
HMRC at their discretoin can also allow retrospective applicatoin for up to a year where they see a reason for it npot being used previosuly.

If this was allowed given the 3D printer has started being used a year ago this could look to be used retrospectively for the prior year increasing CD savings further were subsequently exported.

HMRC may require a deferment accoutn to be set up by W in order to carry out the special procedure

A seperate IP would need to be applied for each process that is significantly different althouth generic branding if a similar process and matierals may be able to be goruped).

Customs warehouse for storage?

Following inward processing taking place if the items are subsequently not yet available for sale or have not found a seller then they could be stored in a public customs warehouse (or private although commerically probably not viable) this would further delay customs duty.

A further benefit being if Fe items are branded where these are utilamtely not sold to the customer they can be destroyed in the customs warehouse and no CD woiuld become due provided evidence can be provided to HMRC.

Licences
As chemcials can sometimes require licences to import into the UK using a customs warehouse to store the chemcials until a licence is received is allowable by HMRC and again wouild delay CD being due until discahrged. They could be subsequently transferred to a inward processing procedure and this owuld delay CD until discharge

from IP procedure.

A private custom warehouse could also be applied via a SP2 and follows a simialr applicatoin process to inward processing.

Car parts - temporary admission full relief if taken out of UK eventually?