

Export Declaration (C88) check sheet for goods under Export Control

Due to all the recent changes to export procedures it has become vital that exporters check what their freight forwarders are declaring on export declarations to HMRC. Only in this way can you be sure that they have used the right VAT/TURN, declared the correct license (or any license at all!) and not exhausted the whole license where it is a partial shipment.

Do not let forwarders tell you that as entries are now electronic, they cannot provide you a print off of the C88 entry. It is entirely possible to do so, although formats may vary. All the information for each item is available from HMRC but at a minimum check two key boxes marked Box 2 and Box 44. This check sheet may help :

Box 2 Correct VAT/TURN Number for the UK Exporter?

Box 44 Amongst the numbers and codes there you must look for a series of numbers and letters that looks like this :

SIEL : 9104 (EP) GBSIE2008/07512 /1/3

OGEL : 9104 (IP) GBOGE2008/00219 / /7 or
9104 (EP) GBOGEMILGDSGOVERNATOENDUSE/ /8

OIEL : 9104 (JP) GBOIEUKGL/05/02786/1P/ /1

- The first four (e.g. 9104) identifies that these goods are subject to an export license. (There are a variety of similar codes).
- Of the next two letters in brackets (e.g. EP), the first tells you if the license is E (for electronic.) Other letters may be used for hard copy or other licenses. The second letter will show P if the export license is only partly used or E if the license is exhausted. **WHEN EXPORTING USING A SIEL IT IS VITAL TO CHECK THIS.**
- The next set of digits/letters refer to either the SIEL or OIEL number, the Exporters unique OGEL number (from SPIRE) or OGEL title.
- Of the final two digits, the first refers to the line item, in the case of a SIEL. The second number is the quantity of goods being exported.

This check sheet is intentionally brief and designed to ensure a minimum level of oversight. Exporters wishing to understand the entire export entry system should contact EGAD for further assistance.