

PTG Treatments Case Study Inward Processing Relief Application

Use special procedures to save money and remain compliant

At a glance

PTG Treatments, based in Bolton, is the leading provider of factory applied timber treatments in the UK with treatment centres throughout the country for local, national and international customers.

Application's timeline

21/04/23 - SP3 form submitted to HMRC

02/05/23 - HMRC requests the Self-Assessment Questionnaire for completion within 5 days.

10/05/23 & 12/06/23 - Additional information requested by HMRC

16/05/23 - Full IPR Authorisation granted

19/05/23 - Retrospective IPR Authorisation granted



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THE CHALLENGE



PTG Treatments first reached out to the Chamber's international team in December 2022 after spotting that a number of import shipments were declared using Postponed VAT Accounting (PVA) without them knowing. The use of PVA was not compliant since PTG Treatments did not own the goods and wasn't eligible to claim the VAT back. The non-compliant use of such a scheme could lead to HMRC asking for the back-payment of all import VAT due plus any fines or penalties.

THE SOLUTION



Thanks to the help of our International Trade & Customs Advisor, it was decided that the compliant way forward was for PTG Treatments to obtain a full and retrospective Inward Processing Relief application. This would allow them to claim relief of all duties and taxes on goods that are being imported for processing or repair with the aim of re-exporting them. A lot of information is required to apply for IPR and PTG Treatments contracted the Chamber to support with the application and for the implementation with our ChamberCustoms services.

BENEFITS



1

Saving money on customs duties and VAT

IPR allows UK traders to claim relief of import taxes and duties for goods that are being re-exported after processing or repair in the UK.

2

Compliance

Receiving the retrospective application allowed PTG treatments to ensure past and future imports are compliant with HMRC's rules and requirements.

3

Making the customs process easy to understand

Having access to the team of advisors at the Greater Manchester Chamber helped understanding the process and having a clear idea of the documents required going forward.