HM Revenue & Customs

Flexible Accounting System

Use this form to claim a repayment when paid incorrectly or overpaid on your Flexible Accounting System (FAS) account.

Please make sure that you fully complete this application and enclose any relevant documents we've asked for. We cannot deal with the repayment request without all the information.

Repayment request

1 **Company name**

Registered address including postcode

Contact name

Contact email address

2 **Date you made the payment to FAS** DD MM YYYY

3 **Original payment amount**

£

4 **How much would you like repaid?**

£

5 **Have you received any information from the FAS team?**

No ☐   Yes ☐

If yes, give the reference number, for example NP123456

Repayment request

6   **Tell us why you're making this repayment request. Put an 'X' in one box**

Overpaid entry   ☐

Duplicate payment   ☐

Cleared by deferment   ☐

Currency changes   ☐

Other   ☐

If you've chosen 'other', use the space below to explain why you're making this repayment request

7   **If you have an NP reference, tell us what it is**
You can find the NP reference on previous correspondence we've sent to you'.

NP

If you're the importer or non-FAS account holder, go to question 10 and complete the rest of the form otherwise continue to question 8.

8   **Has your payment been allocated to a general funds account or entry? Put an 'X' in one box**

General funds account   ☐

Please use function Insert Payment/Withdrawal Notification (IPWN) to withdraw the funds and tell us what the FAS reference is

Allocated to an entry   ☐

Please use function Transaction Amend Entry Payment Notification (AEPN) to withdraw the funds and tell us what the FAS reference is

9   **Details of the FAS account**

FAS account holder

Entry Processing Unit   Trader's Unique Reference Number

If the FAS account is not in your company name and you would like a repayment, send a letter with this form to explain that you have permission from the FAS account holder for this refund.

Repayment request

10   If your repayment is going to a bank account in the United Kingdom (UK), give the following details

We aim to deal with all repayment requests to UK bank accounts within 20 working days.

Name of bank or building society

Address - including postcode

Account name

Account number

Sort code

11   If your repayment is going to an international bank account, give the following details

Repayments to bank accounts outside the UK can take longer than those to UK banks due to the nature of international transfers.

Name of bank

Address

Account name

Account number (IBAN)

SWIFT code

Repayment request

12 **If you have any other details to support your request for a FAS repayment, use the box below to give that information**

Communicating by email

Send your completed form by email to customsaccountingrepayments@hmrc.gov.uk

Please include 'FAS Enquiry' in the subject line of your email.

If you choose to email us, please be aware that email is not secure. The main risk is that information sent by email could be changed or read by someone else before it reaches us. Only use email to contact us or send us information if you accept the risks.

By emailing us you're also confirming that you are content for us to send you information concerning your business, including financial information, and that you're happy for us to send you attachments.

If we contact you by email, we'll desensitise information wherever possible, for example by only quoting part of any unique reference numbers. We're happy to discuss how you may do the same but still provide the information we need.

Put an 'X' in the box if you agree to the email risks
then provide a list of email addresses that you authorise us to use to correspond with you ☐

If you think an email has not come from HMRC, do not click on any links, give any personal details or reply to the email. You should send the email to us at phishing@hmrc.gov.uk

If you cannot email your completed form, you can send the information we've asked for to
HM Revenue and Customs, FAS Accounting, 5th Floor, Three New Bailey, New Bailey Street, Salford M3 5FS.

Declaration

I declare that the information given in this form is accurate.

Signature

Name in full use capital letters

Position in the company for example, company secretary

Date DD MM YYYY