

FAS Account HOLDERS NAME

I, (use capital letters)

  
 the IMPORTER (insert company name)

 the FAS A/C HOLDER (please tick)  
 have funded the payments detailed below:

Payment type

Total payment amount

CHAPS/BACS	<input type="text"/>	<input type="text"/>
CHEQUE/DRAFT	<input type="text"/>	<input type="text"/>

→ For payment to: HMRC FAS bank account

 Sort code 083200

 HMRC account number 12000962

Payment breakdown

EPU	TURN	Notification reference	Entry number	Date
1 <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Amount

.

EPU	TURN	Notification reference	Entry number	Date
2 <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Amount

.

EPU	TURN	Notification reference	Entry number	Date
3 <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Amount

.

Please provide a contact phone number

I confirm I have read the notes on page 2 of this document.

Signed

Position

Date



**For Electronic payments (CHAPS/BACS) this form must be  
faxed/emailed to:**

Salford Accounting Centre as soon as electronic payment is made.

Fax: 0161 261 7037

 Email: [fasaccounting@hmrc.gsi.gov.uk](mailto:fasaccounting@hmrc.gsi.gov.uk)
**Postal payments (Cheque/Draft) must be sent with this form to:**

 FAS - Payment Advice, HM Revenue & Customs, Chief Accounting (FAS),  
 1st Floor Annex, Customs House, Furness Quay, Salford M50 3XN.

**Note to Importers - please ensure your agent is aware of any  
payments you have made.**

Official use only				
Customs reference	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<b>KEYED BY</b>			
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

## Important notes

### 1. Form completion

The payment amount(s) **must** be shown in sterling. If you wish to make payment in euro, please read the details (including the bank account that must be used for payments by CHAPS/BACS) contained in our Public Notice 920, which is available from the HM Revenue & Customs (HMRC) website, go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

If the payment covers more than one payment notification, please show how the payment is to be allocated between each notification. Please quote each reference on page 1 under the payment breakdown. If the payment covers more than one import entry, please show how the payment is to be allocated between each import entry. In both cases, please use a separate sheet if more room is needed.

### 2. Duty of Care

#### If you are an Importer

If you choose to fund payments to clear goods using the Flexible Accounting System (FAS), it is the responsibility of your agent as the FAS account owner, to handle these responsibly, for example, to ensure the correct import entry is cleared. It is therefore in your interest to satisfy yourself as to the identity, integrity and reliability of the companies or individuals you employ to act on your behalf.

**Any disputes arising are a matter between you and your agent (as the FAS account owner) and not HMRC.**

#### If you are an Agent

You have a duty to handle payments funded by a third party responsibly. If you are clearing goods via the Flexible Accounting System (FAS), using payments funded by a third party, **it is your responsibility to ensure that the correct import entry is cleared.** You will find the specific payment facility will help in this respect (Insert Entry Payment Notification (IEPN) CHIEF screen) and strongly recommend its use. Equally, you are responsible for ensuring reimbursement of overpayments to the correct party.

**Any disputes arising are a matter between you and your customer and not HMRC.**

#### Data Protection Act 1998

HM Revenue & Customs collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax, climate change levy), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.