

# UK

Goods	Documents required	Customs Prescriptions	Remarks
Removal goods from outside the E.C.	Import declaration (customs form C3) Inventory of the goods detailing contents of all cartons.	<p>Duty free entry in the following circumstances :</p> <ul style="list-style-type: none"> <li>• The importer must have had his normal home outside the EC for at least 12 months and must be transferring his normal home to the E.C. to take up permanent residence.</li> <li>• The goods must have been in the possession and use of the importer for at least 6 months in the country where he had is normal home, and must be tax paid.</li> <li>• The goods must be tax: /VAT paid at the place of purchase.</li> <li>• The owner must have arrived in the E.C. before customs clearance can take place, and the goods must arrive within 12 months of the arrival of the owner.</li> <li>• Goods may be removed to an APPROVED DEPOSITORY on payment of a duty deposit(refundable) if arrival of goods is up to 6 months before arrival of the owner.</li> <li>• The goods must be retained for personal use by the owner for at least 12 months.</li> <li>• No duty/VAT allowance is given in respect of alcoholic drink,</li> </ul>	<p>A Customs Form C3 must be completed by the owner of the goods, and this can be done prior to shipment, but the date of arrival in the E.C. must be given. The shipment cannot be customs cleared before the arrival of the owner in the E.C. Shipments can be removed under bond to an H.M. CUSTOMS APPROVED DEPOSITORY, for storage until arrival of the owner in the E.C. (Some BAR members have such depositories). H.M. Customs have given special agreement that Removal goods destined to any E.C. country can be imported into the U.K. on completion of the customs form C3 and compliance with other requirements, including payment of any duties and VAT. The goods can then be moved freely throughout the E.C.</p>

		tobacco or tools of trade.	
Diplomats' removals.	Application form C426 to be completed by Embassy/ High Commission and lodged with customs by the agent.	Duty free entry.	It is necessary to know the marks and numbers of the packages in which the goods are travelling, the ship's name, date and port of arrival.
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Students	Same documentation as Removal Goods but in addition to C3 declaration. Letter from University, College, or Polytechnic certifying the importer is a "student" giving residential period of educational course.		
Wedding trousseaux - from outside the E.C.	Separate declaration on customs form C3.	<p>Wedding trousseaux and similar articles, wedding gifts may be imported duty/ VAT free where it can be shown that :</p> <ul style="list-style-type: none"> <li>• The newly wed (or shortly to be married) individual must have had his/ her normal home outside the E.C. for at least 12 months and be transferring his/her home to the E.C.</li> <li>• The goods must be tax paid at country of origin.</li> <li>• The goods must arrive in the U.K. up to 2 months before the wedding and no later than 4 months after, and must be retained for personal use for at least 1 year. A duty deposit must be paid where goods arrive before the wedding or where proof cannot be provided to Customs Authorities of the wedding details. No gift must exceed</li> </ul>	

		<p>£800 in value per donor.</p> <ul style="list-style-type: none"> <li>No allowance for alcoholic drink, or tobacco is given.</li> <li>The goods must be retained for personal use by the owner for at least 12 months.</li> </ul>	
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Inheritance.	<ul style="list-style-type: none"> <li>Customs notice 368 with attached customs form C1421,</li> <li>Certified copy of the Will of the deceased or a certified relevant extract therefrom or copy of Probate from the Court if the deceased died intestate. An English translation is necessary if document is not in English,</li> <li>inventory (if the copy Will or other document does not specifically detail the goods to be imported) with supporting declaration from the Lawyer confirming that the goods to be imported are the legatee's rightful share of the estate,</li> <li>declaration from the legatee confirming that he is a permanent resident in the E.C. and a beneficiary under the Will of the deceased.,</li> <li>special application must be made to Customs.</li> </ul>	Duty free entry if, the legatee is permanently domiciled in the E.C. and he will not use the goods for trade or business purposes.	At least 2 months before the arrival of the goods a special application must be made to Customs. The goods should not be dispatched until the customs have given authority for duty free entry.

New furniture, household items, presents and souvenirs.		New furniture and household furniture are liable to payment of customs duty and VAT, if they have not been in the owner's previous use and possession for more than the periods given in item 1 "removal goods".	These articles, where included in a household removal are liable to payment of customs duty and VAT and must be separately declared on the import declaration (Form C3).
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Works of Art, Antiques.	Letter of antiquity issued by specialist antiques/art dealer certifying articles are over 100 years old. VAT 905 Relief from VAT.	Duty free entry if, <ul style="list-style-type: none"> <li>works or art are forming a part of a bona fida household removal, or</li> <li>articles are over 100 years old,</li> <li>these articles have been in the use and possession of the owner as described in item 1 (removal goods),</li> <li>are not for sale or other disposal.</li> </ul>	Antiques and works of art imported into the U. K. for resale are treated as a commercial import, and such goods would be subject to DUTY/VAT according to the circumstances.
Precious metal objects		Duty free entry is allowed on the same basis and under the same conditions as furniture and other articles.	No particular prescription for the importation of silverware within a household goods removal.
Motor-cars, motor-cycles and mopeds, power driven boats with or without engines and sailing boats.	<ul style="list-style-type: none"> <li>Customs form C104/A,</li> <li>Customs form C104/A (vessels)</li> <li>Document showing that the vehicle/ vessel has been in the owner's use and possession abroad for the period described in item1 (removal goods) and must provide proof of ownership and use by original purchase invoice, insurance certificate etc., Garage and maintenance invoices etc.</li> <li>If vehicle is less than 6 months old</li> </ul>	Duty free entry if, the vehicles/vessels will not be sold or otherwise disposed for 1 year after the date of importation.	

	C384 Declaration.		
Caravans, trailers.	Customs declaration (Form C3).	Duty free entry if, <ul style="list-style-type: none"> <li>the owner is changing his residence to the U. K.</li> <li>they have been in the owner's use and possession abroad (see note section 1 removal goods),</li> <li>they are for his continued use and not for sale or other disposal.</li> </ul>	
Dangerous goods, firearms, ammunition and firearm parts.	Valid firearm certificate issued to the owner by the police authorities controlling the area in which he intends to reside.		Importation prohibited : <ul style="list-style-type: none"> <li>explosives</li> <li>fireworks</li> <li>flick-knives</li> </ul>
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Narcotics, drugs, incitements.		Importation prohibited.	
Plants and vegetable products.	Phytosanitary Certificate.	Normal house plants are admitted duty free as part of a removal provided a certificate of freedom from Disease is available from the authorities of the country of origin of the removal (Phytosanitary certificate), otherwise importation prohibited.	
Dogs, cats, birds.		Import license is granted after the owner has made arrangements for the period of quarantine with a licensed Kennels.	The importation of dogs and cats is permitted subject to the usual quarantine for 6 months in licensed and approved premises. 35 days for birds.

Pornographic books and magazines, "walkie-talkie" radios, certain feathers, furs, skins, tusks etc., of animals coming under the Protected Species Regulations.		Importation prohibited.	
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