

Your Declaration to the UK (European) Customs

The principal document utilised for importing belongings into the United Kingdom is the C3. This C3 form also clears goods into Europe that are shipped through the UK. This section should be read before completing such a form.

It is essential that you answer **every** question on pages 1-4 with the exception of the 'Request to Clear' box on page 1.

Completion of page 1 and 2 is self-explanatory but please read carefully all definitions given on page 2.

If the items imported are:

- a) a Legacy
- b) an Import under marriage
- c) a Gift
- d) a Prohibited item(s)

or if you arrived in the UK more than 6 months *after* the belongs or if the belongings are arriving in the UK more than 12 months after your own arrival in the UK then **please contact our office before completing the C3.**

Remember it is not necessary for you, as the owner of the belongings, to be present at the time of Customs clearance. Careful completion of form C3 by you will expedite the clearance procedure.

In '**Part A**' - page 3, all boxes must be completed.

If you do not have items to declare then the word '**None**' *must* be written in each box. Alternatively declare the goods.

All tobacco, wines, spirits, perfumes etc. imported as unaccompanied baggage are liable to duty and value added tax charges. Concessions for these goods only apply to those items carried by the person when entering the UK.

In '**Part B**' - page 4, goods should only be declared if unused or if owned and used for less than 6 months. If you have nothing to declare, then the word '**None**' *must* be written under the 'Description of Goods' box.

Duty and VAT will be payable on goods declared.

Notes

- (i) Charges on wine, spirits and tobacco are high with duty on wines at approximately £1.30 per bottle, on spirits at approximately £8.00 per litre and on cigarettes at approximately £1.50 per packet of twenty.
- (ii) Animal skins will require an import licence from the Department of the Environment in Bristol prior to release by Customs.
- (iii) Firearms - a firearms certificate obtainable from any UK police station is required prior to release by Customs.

Moving or Returning to the UK

If you are coming from outside the EC, you can bring in your belongings free of duty and tax so long as you:

- are moving or returning to the UK from outside the EC;
- and · have lived at least 12 months outside the EC;
- and · have possessed and used them for at least 6 months outside the EC before they are imported;
- and · can prove that duty and tax have been paid on them;
- and · declare them to Customs;
- and · do NOT sell, lend, hire out or otherwise dispose of them in the UK within 12 months, unless you get Customs authority first.

Belongings obtained under a duty/tax-fee scheme cannot be relieved from duty and tax unless you are:

- i) diplomat; or
- ii) a member of an officially recognised international organisation; or
- iii) a member of NATO or UK forces or the civilian staff accompanying them;

or can prove that duty and tax have since been paid and have not been nor will not be refunded.

You can send belongings in advance so long as they arrive no more than 6 months before the date you move your normal home to the UK. You will have to pay a deposit of duty and tax. This will be repaid when you arrive and can prove you qualify for the relief.

Your belongings can be imported after you move to the UK so long as they arrive no more than 12 months after the date you move here.