

BRITANNIA MOVERS INTERNATIONAL PLC

GUIDE FOR THE IMPORTATION OF UNACCOMPANIED HOUSEHOLD EFFECTS- UNITED KINGDOM



HOUSEHOLD EFFECTS (Imported from outside the E.U)

Household effects may be imported without payment of duty and VAT providing they are imported by a person who:

- The importer must have had his normal home outside the E.U for at least 12 months and must be transferring his normal home to the E.U to take up permanent residence,
- The goods must have been in the possession and use of the importer for at least 6 months in the country where he had his normal home, and must be tax paid,
- The goods must be Tax paid at the place of purchase,
- The owner must have arrived in the E.U before customs clearance can take place, and the goods must arrive within **6 months** of the arrival of the owner,
- The owner must retain the goods for personal use for at least 12 months,
- The owner of the goods must complete a Customs Form C-3*, which can be done prior to arrival of shipment. A list of contents or packing inventory in English must be provided.

HOUSEHOLD EFFECTS (Imported from within the E.U)

Household goods and personal effects can be imported duty and tax free providing from within the E.U providing:

- Importer either owns a secondary home in the United Kingdom or is renting one for at least twelve months,
- Household goods and personal effects have been in the customer possession for at least **3 months** prior

to importation and will not be sold within twelve months after importation,

- Importer can prove that duty and VAT have been paid on them prior to arrival in the United Kingdom,
- The owner of the goods must complete a Customs Form C-3*, which can be done prior to arrival of shipment. A list of contents or packing inventory in English must be provided.

**HMRC Customs C-3 Form provided by Britannia Movers International.*

HOUSEHOLD AND RELATED EFFECTS IMPORTED PRIOR TO THE ARRIVAL OF THE OWNER

It is possible to have the shipment cleared by HM Revenue and Customs before the importers arrival in the U.K. providing it does not arrive more than six months before the importer, and that all necessary Customs forms are completed by the shipper and sent to Britannia in advance of the shipment.

ALCOHOL AND TOBACCO IMPORTATION

- No duty and VAT allowance is given in respect of alcoholic drink, and tobacco products.

WEDDING TROUSSEaux

Wedding trousseaus and similar articles, wedding gifts may be imported duty and VAT free where it can be shown that:

- The newlywed (or shortly to be married) individual must have had his/her normal home outside the E.U for at least 12 months and be transferring his/her home to the E.U,
- The items must be tax paid at country of origin,
- The items must arrive in the U.K. up to 2 months before the wedding, not later than 4 months after, and must be retained for personal use for at least 1

year. A duty deposit must be paid where the items arrive before the wedding or where proof cannot be provided to the customs authorities of the wedding details,

- Separate declaration is required on Customs C-3 Form,
- The owner must retain the items for personal use for at least 12 months.

WORKS OF ART, ANTIQUES

Genuine antiques can be imported duty and VAT free providing the following:

- The items are forming a part of a bona-fide household removals, or
- Articles are over 100 years old (certified by antiquity specialist),
- The items have been in the use and possession of the owner (please see "Household Effects"),
- Are not for sale or other disposal.

NOTE: Antiques and works of art imported into the U.K. for **resale** are treated as a commercial import, and such goods would be subjected to duty/VAT according to the circumstances.

INHERITANCE, DECEASED ESTATES

Inherited or deceased estates maybe imported into United Kingdom free of duty and VAT tax providing the following is presented:

- Statutory Declaration (Statutory Declaration is obtained in Australia prior to Customs inspection,
- Copy of Will or copy of relevant part of the Will (certified), copy of Death Certificate (maybe requested by Customs),

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Form downloaded from www.southern.es

- Declaration from the legatee confirming that he is a permanent resident in the E.U and a beneficiary under the Will of the deceased,
- Customs form C1421* must be completed.

*HMRC Customs C1421 form provided by Britannia Movers International

MOTOR VEHICLES, POWER BOATS AND YACHTS

Vehicles/vessels can be imported in the United Kingdom duty and VAT free providing the following:

- Document showing that the vehicle/vessel has been in the owner's use and possession abroad for the period described in the above passage titled "Household Effects" and must provide proof of ownership and use by original purchase invoice, insurance certificate, garage and maintenance invoices etc,
- Customs form C104/A* must be completed,
- Customs may require evidence that the owner of the vehicle/vessel has lived abroad for 12 months or longer, e.g. copy of passport with date stamp showing arrival in overseas country, or copy of lease/rental agreement on overseas residence,
- A Certificate of Conformity from the manufacture of the vehicle should be obtained if the vehicle is less than 3 years old. Without the Certificate of Conformity the car will have to be tested (similar to MOT) at a Government approved centre to make sure it meets with E.U regulations,
- The vehicle/vessels will not be sold or otherwise disposed of for minimum of 1 year after the date of importation into the United Kingdom.

*HMRC Customs CC104/A Form provided by Britannia Movers International.

PROHIBITED ARTICLES

The following are examples of goods that are prohibited. They should not be imported into the United Kingdom:

- Illicit drugs,
- Flick, gravity knives, stun guns, pepper & CS Self defence sprays,

- Objectionable (indecent) articles- Pornographic books, recorded media and magazines,
- Food stuffs including- meat, vegetables, seeds and fruit,
- Counterfeit, pirated and patent-infringing goods.

Following are also banned but in certain cases may be brought into the U.K. if you have the relevant licence, permit or defence:

- Firearms, explosives and ammunition,
- Realistic imitation firearms,
- Offensive weapons including swords with curved blade exceeding 50cms in length,
- Ivory in any form, including jewellery, and carvings (except with CITES certificate*),
- Tortoise or sea turtle shell jewellery, and ornaments (except with CITES certificate*),
- Skins, furs, hunting trophies and animal derived products (except with CITES certificate*),
- Radio transmitters (CB radios, walkie-talkie, cordless telephones),
- Medicines exceeding 3 months supply.

*CITES- Convention on International Trade in Endangered species of Wild Fauna and Flora.

WOODEN PACKAGING

All wooden packaging including crates, pallets, over cases and chocks must be stamped with ISPM15 for Agriculture purposes. If items do not comply to the above, the items may be destroyed, re-exported, fumigated at the owner expense. If in doubt please ask your local Britannia representative for advice.

CUSTOMS CLEARANCE

Consignments imported into the United Kingdom are randomly selected for formal x-ray/inspection by HM Revenue and Customs. If the consignment is selected, the following will apply: Full container load (FCL) consignments selected for x-ray face a charge of £95.00 sterling. Groupage and excess baggage consignments will be prorated between the consignees.

CLEARANCE TIMES

Expected clearance and delivery times are as follows; Full container loads (FCL) from arrival at port to delivery at residence 5-7 working days.

Groupage/baggage consignments 5-7 working days delivered to Britannia's Customs Depository, further 7-14 working days for delivery to U.K destination address.

NOTE: Delivery times are subject to the shipping lines and HM Revenue and Customs.

USEFUL CONTACTS

Britannia Movers International

+44 (0)20-8256-1720

imports@britannia-movers.co.uk

www.britannia-movers.co.uk

HM Revenue & Customs

0845 010 9000 (from the UK)

import.enquiries@hmrc.gsi.gov.uk

www.hmrc.gov.uk

Department for Environment, Food and Rural Affairs (DEFRA)

+44 (0)20 7238 6951

defra.helpline@defra.gsi.gov.uk

<http://www.defra.gov.uk/>

Department for Transport

+44 (0)20 7217 3837

0300 200 1120 (From within the UK)

enquiries.vi@gtnet.gov.uk

www.dft.gov.uk

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