



## **Customs Procedure for Moving Household Goods into UK**

Household and personal effects are allowed into the United Kingdom free of Customs duty and VAT if they have been in the member's use and possession in their normal home abroad for at least six months and providing they are solely for the member's use in the United Kingdom.

The member must have taken up residence in the United Kingdom or be in the immediate process of doing so. The property must be imported within twelve months of the member's transfer of residence.

The Customs form C3 must be completed by the member and submitted together with a packing list in English. In the case of recent purchases or new items, invoices may be required by Customs and Excise. All wines, spirits, tobacco, cigars, perfumes, toilet waters and any goods which have been owned and used for less than six months must be declared and are subject to Customs duty and VAT.

### **Documents Required**

Customs Form (Import Declaration)

- a) C-3 (Household goods and personal effects for primary residence)
- b) C-33 (Household goods and personal effects for secondary residence)
- c) C426 (for diplomatic entry)

Valid Passport

Visa may be required

Work Permit

Detailed Inventory in English, two copies, valued, dated and signed by Customer

Keys for any locked items.

### **Vehicle/Car**

Most private vehicles can be imported free of duty for a period of less than six months. For periods in excess of six months, importation is free if:

The member is moving their normal home to the U.K. and has lived for more than twelve months outside the E.C.

The vehicle has been possessed and used in their normal home outside the E.C. for at least six months before it is shipped and documentary evidence of this must be produced to Customs.

The vehicle was not obtained under a duty/tax-free scheme.

The member must keep the vehicle for their own personal use and not sell, lend, hire out or otherwise dispose of the vehicle in the U.K. within twelve months of the importation unless authority is obtained from Customs. Download separate customs form for a motor vehicle.

Declaration to HM Customs - must specify year of manufacture, make, model name, serial number, chassis number, engine number, cubic engine capacity, number of cylinders, whether petrol or diesel, whether left or right hand drive, description of the body, price, the odometer reading, any extra or special features (e.g. automatic transmission) and any defects in the auto that would bring the price down.

**Documents Required**

Customs Form C104A (Importing vehicle in connection with moving main residence to the United Kingdom). Customs Form C104F (Importing vehicle for a 6-12 month period). Customs Form C384 (Importing vehicle when duty is applicable)  
Community Transit Document (T2) obtained from Customs office in the country of exportation. Registration papers/Title. Police Certificate or Registration. Insurance Policy. Original Purchase Invoice. Log Book.

**Dutiable/Restricted Items**

New items, if less than six months old (invoice required)  
Alcohol, tobacco and perfume products dutiable and must be declared on Customs Form (C-3 or C-33). Presence of these items can result in full inspection. Of entire shipment (should not be shipped with house hold goods.) Plants will need a Phytosanitary certificate.

**Prohibited Items**

Firearms. Valid Firearms Certificate issued by the police authorities. All handguns other than certain .22 caliber target pistols, are now illegal in the United Kingdom. Importation is strictly prohibited. Ammunition, flick knives, explosives and fireworks. Drugs and narcotics. Counterfeit currency. Pornographic material and horror comics. Meat, poultry, fish and other animal products. Radio transmitters (CB radios, walkie-talkie, cordless telephones, etc.) not approved for use in the United Kingdom.  
Trees, plants, shrubs, seeds, bulbs, soil, potatoes and certain other vegetables and fruits  
Most animals and all birds, whether alive or dead (i.e. stuffed) and certain articles derived from protected endangered species including furskins, ivory, reptile leather and goods made from the endangered species.

**Live Animals and Plants**

Very strict restrictions apply. Health Certificate and proof of inoculation required  
Customs Form C-5 required. Dogs and cats: six months quarantine required in government approved facility. Quarantine kennel space limited, must be booked prior to importation. Import License - not granted until other requirements have been met, and quarantine (six months) in licensed facility has been arranged.



# Bringing your personal belongings to the United Kingdom from outside the European Community

This form is for you to declare your belongings to Customs and to claim any duty and tax free reliefs that may apply when you return to or transfer your normal home to the EC, or when you are a student coming to study in the EC. The reliefs are explained in Customs Notice 3 - 'Bringing your belongings and private motor vehicle into the United Kingdom from outside the European Community'. If you are a temporary visitor, see section 4 of Notice 3.

If you want a copy of this notice or more information, ask our National Advice Service (Tel: 0845 010 9000 or +44 208 929 0152 for international callers).

Please note that you will also need to complete the following forms if you are bringing in:

- private motor vehicles: Form C 104A (if imported on transfer of residence) or C 179B (if previously exported from the EC);
- pets: Form C 5 (if permanently imported); or
- furnishings for a secondary home in the EC: Form C 33.

Please complete these details:

Please use BLOCK LETTERS

<b>Personal details</b>	Surname	Forename(s)	Date of your arrival in the UK		
			day	month	year

<b>Packing details</b>	* Packages include cases, cartons, tea chests and the like.	Total number of packages containing your belongings.
	* <b>You must attach a complete detailed packing list to this form;</b> and number and sign each page of the list.	

Please answer questions on page 2 and complete Parts A and B on pages 3 and 4. ➔

<b>Request to clear</b> When your belongings arrive in the UK you, or your agent, should complete this part.	Ship's name or aircraft flight number		Bill of lading or airway bill number	
	Place of loading abroad		Container number(s)	
	Place of import	Date of import	Place for examination	
	I request clearance of the goods mentioned above.			
Signature ..... (importer or agent)      Date .....				

**For official use**

## Duty and tax relief

If you are:

- \* returning to or transferring your **normal home** to the **EC**, or a student coming to study in the **EC**, please complete '1' or '2' below as appropriate
- \* coming to the **EC** as a **temporary visitor**, please see section 4 of Notice 3

Please  tick correct box and answer all questions unless directed otherwise.

### 1. Returning to, or transferring your normal home to, the EC.

#### At the time of coming to the UK:

- a. Have you had your **normal home** outside the **EC** for a continuous period of 12 months? No  go to b  
Yes  \* in which country? .....  
\* how long have you lived there? .....  
\* what is the date of moving? .....  
\* how many persons are moving? .....  
\* how many are under age 17? .....
- (Note: your 'normal home' is not necessarily the country in which you were born or hold citizenship - see the definition on the right of this page)
- b. Are you returning to the **EC** after a temporary visit outside? No  go to c  
Yes  how long was your visit? .....  
\* list in Part B all goods purchased or obtained during the visit, including any obtained in a duty free shop on the way out from the EC and brought back, and go to Part A
- c. Are you moving your **normal home** to the **EC** on marriage? No  go to d  
Yes  please give date of marriage and go to Part A  
.....  
(if your marriage has already taken place, please attach a copy of the marriage certificate)
- d. If you are moving your **normal home** from outside the **EC**, do your **belongings** include any goods which you have possessed and used for less than 6 months? No  go to e  
Yes  list these goods in Part B and go to e
- e. Do your **belongings** include any goods obtained under a tax-free scheme and on which duty and/or tax remain unpaid? No  go to Part A  
Yes  list these goods in Part B and answer the following: when you took delivery of the goods, were you:
- i) a **diplomat**? No  Yes   
 ii) a member of an officially recognised international organisation? No  Yes   
 iii) a member of NATO forces or civilian component? No  Yes   
 and are you able to provide evidence of this? No  Yes

Now go to Part A

### 2. Coming to study in the EC

- a. are you coming to the **EC** for full time study at an educational establishment? Yes   
No
- b. are your **belongings** for you to wear, furnish your room or use for the purpose of your studies? Yes   
No  list any goods not for these purposes in Part B

Now go to Part A

### Meaning of words in italics

**Relief** is freedom from paying duty and tax when you meet the relevant conditions explained in Customs Notice 3.

Your **normal home** is where you usually live - that means where you spend 185 days or more in a period of 12 months because of your work and personal connections. But if you have no work connections or your work and personal connections are in different countries, then you usually live where your personal connections are. (However if you are a UK citizen and you are working outside the EC, your normal home can be where you are working so long as you have lived there for 185 days or more in a period of 12 months). As an example, if you are a UK citizen returning with your family after working in the USA for 5 years, your normal home is the USA.

The **UK** is England, Scotland, Wales, Northern Ireland (but not the Channel Islands).

The **EC** is the European Community: Austria, Belgium, Cyprus\*, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, the Irish Republic, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden, the UK. Although they have close links with the EC, the following are regarded as outside the EC for tax purposes: the Åland Islands, Andorra, the Canary Islands, the Channel Islands, French Guiana, Guadeloupe, Martinique, Mount Athos, Reunion, San Marino and Turkey.

\*Any area of Cyprus not under the control of the Government of the Republic of Cyprus is treated as outside the EC.

Your **belongings** are the goods kept by you or your immediate family for household or personal use. Private motor vehicles are not covered by this form.

A **diplomat** includes anyone who works in UK or foreign Embassies, Consuls or High Commissions, or in association with these. Also Foreign and Commonwealth Office staff, or staff working in their support.

A **temporary visitor** is a person who usually lives outside the EC who has no intention of moving their normal home to the EC.

**Part A You must list the following goods below, even if they are already specified on a packing list:**

Type of goods	Description of goods	Quantity eg Number of bottles	Country where obtained and if duty/tax free	Price paid	Present or value	How long have you had these?	Marks or description of packages in which packed
<b>Tobacco products</b> Cigarettes, cigarillos, cigars, other tobacco	If none, write "NONE".						
<b>Spirits</b> (including liqueurs) Put - brand name - strength - bottle size - quantity remaining	If none, write "NONE".						
<b>Wine</b> Put - type - bottle size - quantity remaining	If none, write "NONE".						
<b>Perfume/ Toilet Water</b> Put - type - bottle size - quantity remaining	If none, write "NONE".						
<b>Tools of trade</b>	If none, write "NONE".						
<b>Goods for commercial use</b> (including goods intended for sale in the UK)	If none, write "NONE".						
<b>Prohibited and restricted goods</b> See the list below before completing.	If none, write "NONE".						

If you have used all the space, add continuation sheet(s). Please number and sign each sheet.

**Prohibited and restricted goods include:**

- Controlled drugs such as opium, heroin, cocaine, MDMA (Ecstasy), morphine, cannabis, amphetamines and lysergide (LSD).
- Firearms (including gas pistols, electric shock batons, stun guns and similar weapons), ammunition and explosives (including flares incorporating a barrel).
- Indecent or obscene material featuring children.
- Pornographic material that cannot be freely purchased in the UK.
- Flick knives, butterfly knives and certain other offensive weapons and some martial arts weapons.
- Counterfeit currency.
- Radio transmitters (*walkie-talkies, Citizen Band Radios, cordless telephones etc.*) not approved for use in the UK.
- Meat and poultry; many other animal products.
- Plants and plant produce including trees and shrubs, potatoes and certain other vegetables, fruit, bulbs and seeds.
- Animals, birds and fish, whether alive or dead (*eg stuffed*), parts and articles derived from protected species including furskins, ivory, reptile leather, stony corals and goods made from them.

Complete this Part if required by Section 1 or 2 on page 2.

**Part B Other goods which may be liable to import charges and not already listed in Part A.**

Description of goods If you have no goods to list, please write 'NONE'	Quantity	Country where obtained and if duty/tax free	Date obtained	Price paid	Present or value	Period of use	Marks or description of packages in which packed

If you have used all the space, add continuation sheet(s). Please number and sign each sheet.

**Warning**

**Imports are examined by Customs and there are heavy penalties for making false declarations including possible forfeiture of goods.**

**Declaration**

**I declare that:**

- \* I have read the notes on this form.
- \* All the answers given on this form, the packing list and on the continuation sheet(s) numbered ..... are true and complete.
- \* I am personally aware of what is contained in the packages totalled on the first page, and as specified on the attached packing list.

**This must be signed by the importer of the goods and NOT by an agent.**

Signature ..... Date .....

Address in the UK .....

Telephone number .....

**What to do next**

When you have completed this form, send it with any continuation sheet(s), packing list, relevant invoices and the keys for any locked packages to the **agent, airline or shipping company** that is clearing your belongings through UK Customs. Faxed copies will be acceptable for Customs purposes if it is difficult to get the originals to your agent.

**Data Protection Act 1998**

HM Customs and Excise 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.