

United Kingdom <i>Customs Information</i>	
Prohibited and Restricted Goods	<ul style="list-style-type: none"> ➤ Controlled drugs such as opium, heroin, cocaine, morphine, cannabis, amphetamines, barbiturates and LSD. ➤ Firearms (including gas pistols, electric shock batons and similar weapons), ammunition and explosives (including fireworks and toy caps). ➤ Indecent or obscene video tapes, films, books, magazines, laser discs, computer disks and other articles. ➤ Horror comics, flick knives, counterfeit currency, radio transmitters (walkie-talkies, Citizen Band Radios, Mobile phones etc) not approved for use in the U.K., meat and poultry; many other animal products. ➤ Plants, parts thereof and plant produce including trees and shrubs, soil, potatoes and certain other vegetables, fruit, bulbs and seeds. ➤ Most animals and birds, whether alive or dead (e.g. stuffed) certain articles derived from protected species including fur skins, ivory, reptile leather and goods made from them.
Household Effects	<p>Household and personal effects are allowed into the United Kingdom free of Customs duty and VAT if they have been in the owner's use and possession in their normal home abroad for at least six months and providing they are solely for the owner's use in the United Kingdom.</p> <p>The owner 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 owner's transfer of residence.</p> <p>The Customs form C3 must be completed by the owner 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.</p>
Private Motor Vehicles	<p>Most private vehicles can be imported free of duty for a period of less than six months.</p> <p>For periods in excess of six months, importation is free if:</p> <ul style="list-style-type: none"> ➤ The owner 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 (except for Diplomats and members of some government organisations). ➤ The owner 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. ➤ * A separate customs form is required for a motor vehicle *
Inherited Goods	<p>Inherited goods may be imported duty free where the inheritor is a resident of the United Kingdom and the goods were not used by the deceased for trade or business purposes.</p> <p>The necessary documents for clearance must be submitted to Customs and Excise well in advance of the arrival of the shipment and goods should not be dispatched to the United Kingdom until Customs and Excise have given permission for duty free entry.</p> <p>Ask for information prior to dispatching the shipment and the appropriate forms will be sent to you.</p>
Antiques	<ul style="list-style-type: none"> ➤ Items over 100 years of age, for which evidence of the date of manufacture can be produced, are not liable to duty. ➤ The owner must declare the age and value of the goods in advance of importation to the satisfaction of Customs and Excise. ➤ Evidence from the supplier is usually sufficient. If this is not available, evidence from a recognised antique authority in the form of a Certificate of Antiquity should be supplied.
Wood Packaging Material (as used with Imported Goods)	<p>On the 1st March 2005, the European Community will adopt the International Standard for Phytosanitary Measures No. 15 (ISPM15) through the implementation of Directive 2004/102/EC. This will standardise the treatment of all wood packing materials used for the transport of goods to the EU from third countries to protect the Community from organisms harmful to plants and against their spread within the community.</p>

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Wood Packaging Material (as used with Imported Goods)

(continuation)

Wood Packing Material	Requirements:
Wood Packing Material in the form of: <ul style="list-style-type: none"> ➤ Packing cases, boxes, crates, drums and similar packings ➤ Pallets, box pallets and other load boards ➤ Pallet collars Actually in use in the transport of objects of all kinds, except: <ul style="list-style-type: none"> ➤ Raw wood of 6mm thickness or less ➤ Processed wood produced by glue, heat and pressure, or a combination thereof, ➤ Coming from third countries, except Switzerland. 	The Wood Packing Material shall: <ul style="list-style-type: none"> ➤ Be made from Debarked (Db) round wood ➤ Be subject to one of the approved measures as specified in Annex I to FAO ISMP15 ➤ Display a mark with: <ul style="list-style-type: none"> ✓ the two-letter ISO Country Code ✓ a code identifying the producer ✓ the code identifying the approved measure applied to the wood packing material in the mark as specified in ANNEX II to FAO ISMP15. ✓ the letters "db" shall be added to the abbreviation of the approved measure included in the said mark ✓ (in the case of Wood Packing Material manufactured as 1st March 2005) the logo as specified in ANNEX II to fao ISMP15.
(Dunnage) i.e. Wood used to wedge or support non-wood cargo, including that which has not kept its natural round surface except: <ul style="list-style-type: none"> ➤ Raw wood of 6mm thickness or less ➤ Processed wood produced by glue, heat and pressure, or a combination thereof, ➤ Coming from third countries, except Switzerland. 	As above or on a temporary basis until the 31st December 2007: <ul style="list-style-type: none"> ➤ Be made from bark-free wood that is free from pests and signs of live pests

The approved measures are:

Heat Treatment	Wood Packaging Material should be treated in accordance with a specific time-temperature schedule that achieves a minimum core temperature of 56c for a minimum of 30 minutes. Heat Treatment is indicated by the mark HT.
Fumigation	The Wood Packaging Material should be fumigated with Methyl Bromide. The Treatment is indicated by the mark MB.

NEW CPC REQUIREMENTS FOR PRIVATE (PR) EXPORTS:

Who should read:	Exporters, Freight Forwarding Agents, Consolidators, Fast Parcel Operators and Community Service Providers (CSP).
What is it about:	New Customs Procedure Code for PR exports.
When effective:	22 May 2006

1. Background/Introduction

- In 2004 HM Customs completed a two-year national Export review. It considered the application of export procedures by UK traders. During the course of the project over 1,600 traders were visited and 18,000 export declarations were examined.
- HMRC concerns regarding the levels of NES compliance were first raised in JCCC paper (05) 35 which summarised the activities of UK exporters and freight agents. One of the issues raised concerned the volumes of exports entered as private (PR) or unregistered traders (UNREG).

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Wood Packaging Material (as used with Imported Goods)

(continuation)

- Whilst the use of PR and UNREG codes may be entirely in accordance with the requirements set out in the Customs Tariff (Volume 3, Part 2), the potential to misuse these codes could suggest non-compliance and may also affect UK traders when they come to zero rate their goods for export. Recently issued information documents have alerted traders and agents to the correct use of VAT numbers for export declarations. (See below)
- To address the issue of private (PR) exports HMRC has introduced a specific CPC to confirm the non-commercial nature of such PR exports, 10 00 96.

2. The Way Forward.

- In order to confirm those traders that regularly use PR in box 2 of their export declarations Customs have met with the trade and identified those traders / agents who are using PR in the correct manner. In order to facilitate these traders further a new CPC has been created. Use of PR will be confined to the new CPC under reference 10 00 96.
- All exports annotated as PR in box 2 of the export declaration must therefore be declared using CPC 10 00 96 in box 37 and, in addition, show the full name and address of the private individual in box 44 of the declaration. CHIEF will no longer accept any PR entry without this additional information .

3. Obligation

- Exporters and their agents were reminded in JCCC (05) 35 that, under the provisions of Art. 199 of Regulation 2454/93EEC, the declarant or their representative is responsible for:
 - ✓ The accuracy of the information given in the declaration
 - ✓ The authenticity of documents attached and
 - ✓ Compliance with all the obligations relating to the entry of the goods in question under the procedure concerned, and could be subject to Customs Civil Penalty Provisions. Exporters and their agents are similarly reminded that the use of PR is for exports where there is no commercial interest. As such, any export entered to this newly created CPC cannot be used as official evidence for VAT zero rating purposes.

4. Further Information

- The tariff will be amended in due course to reflect these changes.
- If you require further information on any of the above contact John Nightingale at Frontiers – Imports and Exports. Tel: 01702 361941 john.nightingale@hmrc.gsi.gov.uk or Lynne Davies on 02920 386254 lynne.davies@hmrc.gsi.gov.uk

Download Options:

Information concerning the recently issued information leaflets issued to UK exporters and agents can be obtained using the links below:

Are you an exporter?

- http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pagelmport_ShowContent&propertyType=document&featurearticle=true&id=HMCE_PROD1_025311

Are you a Freight Agent involved with exports?

- http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pagelmport_ShowContent&propertyType=document&featurearticle=true&id=HMCE_PROD1_025310

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- JCCC Secretary, HM Revenue and Customs, Frontiers, LG74, 100 Parliament Street, London SW1A 2BQ. Tel: 0207147 0617
- If you have a question about the content of this paper please use the contact provided in the Further Information section. For general HMRC queries speak to the National Advice Service on 0845 010 9000 or follow this crumb trail which details how to contact us by phone, e-mail or post: HMRC home (www.hmrc.gov.uk) >Contact Us

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