

Guide to Importation of Personal & Household Effects into the United Kingdom

TO QUALIFY FOR DUTY FREE ENTRY

Goods must have been owned and used for 6 months or more preceding owner's departure for the UK with the exception of alcohol and tobacco which are subject to duty & tax. Antiques or Works of Art must form part of a bona fide removal.

Antiques or Works of Art owned and used for less than 6 months and accompanied by a LAPADA certificate may also be imported duty free but are subject to VAT @ 5% of the declared value. Unless the above criteria are satisfied duty and VAT @ 20% may apply. New items are subject to import duty and VAT and an additional customs clearance fee of GBP£175. We do not recommend you ship new items or items wrapped in original manufacturer's packing materials unless you are willing to pay the resulting taxes, duties and charges.

INHERITED GOODS

Inherited goods are Duty and VAT free if, the legatee is permanently domiciled in the UK and he/she will not use the goods for trade or business purposes. A special application is required to be made to HM Customs at least two months prior to the arrival of the goods. A HM Customs Notice 368 and C1421 are required to be completed. A certified copy of the Will of the deceased or a certified relevant extract there from or copy of Probate from the Court if the deceased died overseas. An English translation is necessary if the document is not in English. 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. Declaration from the legatee confirming that he/she is a permanent resident in the UK and a beneficiary under the Will of the deceased.

CUSTOMS CLEARANCE (if the goods belong to you)

You are required to complete a HM Customs Transfer of Residence Relief application and receive from HM Customs a Unique Reference Number which will be required by both Whybirds and our UK destination agent in order to successfully customs clear your shipment.

The application for Transfer of Residence Relief is an online application process:

<https://www.gov.uk/government/publications/application-for-transfer-of-residence-tor-relief-tor01>

At present this is a 'print-and-submit' procedure, with all applications to be sent by email to the HM Customs National Clearance Hub together with scanned copies of:

- a copy of your passport, including your visa if necessary
- proof of registration - this document should show you've taken up residence in the UK and the date on which you did so. You may also send some other, comparable document which provides reasonable evidence for this purpose.
- Two copies of the packing list covering each package in your shipment.
- Enclose copies of any documents which show you're going to live in the UK, for example: your employment contract, your employer's statement your work permit, your tenancy or purchase agreement for the home you plan to live in.

Please email your completed application and supporting documentation (do not post) to nch@hmrc.gsi.gov.uk

- Receipts - Receipts for payment of any goods in your shipment owned/used for less than 12 months prior to shipping listing date of purchase and amount paid (or estimated value) in GBP (don't pack the receipts).
- Alcohol/Tobacco - A detailed listing of any alcohol or tobacco in your shipment.

If you intend to include any alcohol in your shipment bear in mind the alcohol will be subject to Customs Duty and VAT and customs clearance of your shipment may be delayed. You must prepare a list of the alcohol in your shipment prior to sending the shipment and the list needs to be in a detailed format. Please contact us for a draft alcohol and tobacco list and guide on the alcohol importation into the UK (do not conceal food or alcohol/tobacco in your shipment as it will be detected). Please make a note of which box your alcohol/tobacco is packed in. Provided you correctly complete and provide these documents to our destination representative, physical exam by HM Customs is on a random basis only unless you have declared specific items of interest e.g. weapons, food etc.

CUSTOMS CLEARANCE (if goods do NOT belong to you)

This is viewed by HM Customs as a commercial transaction and will require itemised market values to be provided on the packing list. The total value of the consignment is then subject to Customs Duty and UK VAT (currently 20%).

LOCKED ITEMS - please provide our representative with keys for inspection by HM Customs or send written approval for locks to be broken (HM Customs has the authority to break locks in the absence of the above approval). A physical examination by HM Customs is more likely for shipments cleared by others on your behalf. Please note in the event of an examination you may be liable for customs examination charges, payable to our destination representative (charges upon request).

STUDENTS - A letter from University, College, or Polytechnic certifying the importer is a 'student' giving residential period of educational course.

WEDDING TROUSSEaux (from outside the UK)

A separate declaration is required. Wedding trousseaux and similar articles, wedding gifts may be imported Duty/VAT free where it can be shown that:

- The newly wed (or shortly to be married) individual must have had his/her normal home outside the UK for at least 12 months and be transferring his/her home to the UK.
- The goods must be tax paid at country of origin.
- The goods must arrive in the UK 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 goods arrive before the wedding or where proof cannot be provided to Customs Authorities of the wedding details. No gift must exceed £800 in value per donor.
- No allowance for alcoholic drinks or tobacco is given.
- The owner must retain the goods for personal use for at least 12 months.