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GUIDE TO

UNITED KINGDOM IMPORT REGULATIONS

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Useful Websites

U.K. Customs

www.hmce.gov.uk

HOUSEHOLD AND PERSONAL EFFECTS IMPORTED BY IMMIGRANTS

Customs Document Required: C3

To qualify for duty and tax free entry:

- Immigrants must have lived at **least** 12 months **outside** the EC and must have **owned** and **used** the effects for at least 6 months in their normal home outside the EC before importation (Goods must normally arrive **no more** than 6 months before your return to the EC and **no more** than 12 months after you return to the EC).
- The effects must not have been obtained under a duty/tax free scheme - except for diplomats, members of officially recognized international organizations or members of NATO or UK forces, their spouses, or the civilian staff accompanying them.
- The effects **must not** be sold, lent to someone else, hired out or disposed of within the EC within 12 months of importation, unless Customs authority is sought first.
- **Effects qualifying for duty free include:** Clothing, furniture, portable tools of trade and other household and personal effects but **do not** include alcoholic drinks or tobacco products.
- **Wedding Gifts** can be imported duty free (up to a value of £800 per item) as long as intended for you and given by someone living outside the EC. Relief does **not** apply to alcohol or tobaccos. Gifts **cannot** arrive earlier than **2 months before** the wedding or **later than 4 months** after the wedding. You **will** be required to produce a copy of your marriage certificate as proof.
- **Inheritance Goods** are allowed duty free as long as a copy of the will (which may require certification) is available. In some cases, customs will also accept a letter from a solicitor accompanied by a copy of the death certificate.

HOUSEHOLD AND PERSONAL EFFECTS

SECONDARY HOMES

Customs Document Required: C33

- Goods imported for a secondary home may be brought in free of duty, **but no VAT**, if:

The owner has:

- Had their normal home and lived outside the EC for more than 12 months
- Either own the secondary home in the EC or are renting it for at least 24 months
- Do not let the secondary home to a third party whilst the owner is absent
- Have owned and used the effects for at least 6 months before they are imported
- Do not sell, lend, hire out or otherwise dispose of them within the EC within 24 months of importation unless Customs authorization is sought.

Remember: You will pay VAT at 17.5% of the value of the goods.

PROHIBITED AND RESTRICTED ITEMS

The following articles are prohibited and restricted under United Kingdom law:

- **Unlicensed controlled drugs such as opium, heroin, morphine, cocaine, cannabis, amphetamines and lysergide (LSD);**
- **Counterfeit coins and banknotes;**
- **Firearms (including gas pistols, gas canisters, electric shock batons, stun guns and similar weapons), ammunition and explosives (including flares incorporating a barrel);**
- **Flick knives, butterfly knives, belt buckle knives, push daggers, hand and foot claws, death stars, blowpipes and blowguns, swordsticks, knuckle dusters, telescopic truncheons which extend by use of a spring or other device in or attached to their handles and some types of martial arts equipment;**
- **Horror Comics, Obscene Materials including books, magazines, films, video tapes, laser discs, computer discs and other articles;**
- **Foodstuffs;**
- **Radio Transmitters (including CB radios, walkie-talkies, cordless phones) not approved for use in the UK;**
- **Stuffed animals or birds, articles derived from protected species including fur skins, ivory, reptile leather and goods made from them;**

MOTOR VEHICLES

IMPORTED BY IMMIGRANTS

Customs Document Required: C104A - Permanent Import
C104F - Temporary Import
C179B - Returning EC Export

To qualify for duty and tax free entry:

- Immigrants must have owned and used the vehicle outside the EC for at least 6 months prior to importation;
- The vehicle must be for the *client's personal use* in the UK and not for sale, gift or disposal for at least 2 years after importation;
- You will be required to prove that you have used your vehicle outside the EC and you will need to have: - foreign registration papers, police certificate of registration or insurance policy;
- For returning vehicles previously exported from the EC they can be imported duty free as long as any customs duty was paid and not refunded when they were taken outside the EC, have had no alterations other than necessary running repairs whilst outside the EC and they are brought back within 3 years.
- **The current duty rates for new or used vehicles are:-**
 - Motor cars / caravans 10%
 - Motor Cycles not exceeding 250cc 8%
(including mopeds and motor scooters)
 - Motor Cycles exceeding 250cc 6%
(including mopeds and motor scooters)

Duty and VAT are based on the price paid for the vehicle (proof will be required by way of purchase invoice) plus the cost of transport and insurance to the point of entry to the EC. The value for VAT is the same but plus the duty (if payable).

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FOLLOWING CLEARANCE OF VEHICLE

REGISTERING, LICENSING AND INSURING YOUR VEHICLE:

Once your vehicle has cleared through customs a C&E386 or C&E388 and a Department of the Environment, Transport and the Regions (DETR) Notice PI3 and leaflet SVA2 will be issued by HM Customs and forwarded to you within a few days.

- Once received you should go without delay, taking with you the above forms, to the nearest Vehicle Registration Office (VRO) of the DETR to get your vehicle registered and licensed.
- A fee is payable on the first registration and licensing of a vehicle in the UK and is approximately £25.00
- If your vehicle has been admitted free of duty, the Driver and vehicle Licensing Agency (DVLA) will issue the vehicle registration documents in due course. This will be endorsed with the words "Customs restricted until (date)". The date will be when the restriction on disposal ends. For residents of Northern Ireland you should apply to the nearest Northern Ireland Local Vehicle Licensing Office (LVLO).
- Vehicle (or road) tax is based on the engine size and emissions of the vehicle and can be paid either annually or half yearly.
- All vehicles entering the UK must conform to Ministry of Transport regulations (MOT) and receive a certificate accordingly. Failure to obtain an MOT certificate for your vehicle will invalidate any insurance.
- Before driving on UK roads you must be insured against third party liabilities.

For private motor vehicle insurance, driving licences, vehicle excise duties, British vehicle registration numbers and use of foreign plates, contact:

**DETR : Driver & Vehicle Licensing Agency
Longview Road
Swansea SA6 7JL**

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PETS

Customs Document Required: C5

Your pet can count as part of your belongings, but there are **restrictions** on importing live animals, fish and birds.

You will need to complete the C&E C5 customs form for each pet and state on the form and state the purchase price or, the cost of buying another pet of the same breed, age and condition.

If you are in doubt, seek advice from a professional breeder or association.

ANTIQUES

Customs Document Required: C920A

These are liable for VAT at a reduced rate. A completed form C920A is required plus a certificate of antiquity. A formal valuation of the antiques is also necessary.

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