
Overseas Moving Limited

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Customs Clearance - Guidance notes

These guidance notes takes you through some of HM Customs & Excise rules regarding importing your household effects or your motor vehicle.

All goods (including motor vehicles) entering the European Community from outside are liable to duty and tax.

Relief is granted for duty and tax provided the owner meets certain criteria which are, that the owner :

1. must have lived outside the European Union for at least 12 months
2. is arriving to stay in the European Community for at least 6 months
3. has not arrived more than 6 months before or more than 12 months after the goods
4. has no items that have been owned and used for less than 6 months
5. has no wine, spirits, tobacco, prohibited goods etc.....
6. has no intention of selling any goods for at least 12 months

Persons taking up residence under the " transfer or residence" procedure must complete a customs form C3. There are some exceptions and special relief from duty and tax which may apply and are subject to the customs officer's discretion, some examples are:

1. Diplomats and members of the armed forces
2. Students
3. Persons importing legacies
4. Persons returning to the UK under special personal or job related circumstances.

Goods owned for less than six months and wines, spirits & tobacco may be imported but the necessary duty and tax must be paid.

Goods imported to furnish a secondary residence

Items may be shipped to the E.C. by a person continuing to live outside the community, and goods may be imported by someone who is already a resident of the E.C. but the authorities will charge import tax. Persons sending goods to the E.C. to furnish a secondary residence will be liable to pay tax on the C.I.F. (Cost, Insurance and Freight) value if the goods are less than six months old or they will be required to declare a "potential re-sale value" if they are over 6 months old. A customs form [C33](#) is required. The officer will consider the value, and charge tax accordingly.

Returning from a temporary visit abroad

A visitor to a country outside the E.C. may buy and ship goods back, but must understand that duty and tax are chargeable on the C.I.F. (Cost, Insurance and Freight) value. In other words, the value of the goods at the time they arrive in the E.C. If a shop has charged a customer a price to "delivered domicile" (their home) then a proportion of the freight from arrival port to residence is deducted to determine the C.I.F. port value for duty/tax.

Importing your motor vehicle:

Relief from tax is granted at the customs officer's discretion, but the importer must satisfy the "transfer of residence relief" conditions as described above.

To clear the vehicle through customs we require the following documentation:

1. A customs form C104A, completed and signed by the registered owner,
2. A copy of the foreign registration document

These documents MUST be received by customs before the arrival of the vessel.

The customs officer will issue a C&E 386 or C&E 388, depending on whether tax is paid or not. If relief from tax is claimed then the vehicle may not be sold for 12 months. The customs form is required to register the motor vehicle.

Before the vehicle can be driven on UK roads it must first be registered, taxed, tested and insured. For further information on these procedures and their costs please contact our colleague company, Vehicle registration services on 01223 83588 or Brian@vrsuk.org.uk

Legacy imports

For imports containing legacy effects additional documents are required:

1. A copy of the will stipulating the imported goods must be produced by the importer to claim relief from duty/tax.
2. A copy of the death certificate
3. A completed C1421 form (please contact our office for a copy)

Customs Forms

We enclose a copy of the customs C3 form. For forms C104A, C33, and C1421 Please contact our office.

For guidance on completion of the customs forms please contact us by telephone 0044 1223 833083 and we shall be pleased to assist. Alternatively email oml@overseas-moving.com

