

Type of Goods	Documents required	Customs Regulations	Remarks
Household and personal effects (from outside EC)	<ul style="list-style-type: none"> - Form C3 - Packing list - Copy of Bill of Lading /AWB 	<p>Used household and personal effects can be imported into the UK duty and tax free so long as the importer :</p> <ul style="list-style-type: none"> - is moving their normal home to the EC - has had their normal home outside the EC for a continuous period of at least 12 months - has possessed and used them for at least 6 months outside the EC before they are imported - did not get them under a duty/tax-free scheme - declares them correctly to UK Customs - will retain them for their own personal use - will not sell, lend, hire out or otherwise dispose of them in the EC within 12 months of importation <p>The shipment can arrive no more than six months before the importer's own arrival date.</p>	<p>Avoid including foodstuffs if possible. If they have to be included then a detailed list of the food needs to be prepared and the boxes containing the foods need to be loaded in an accessible place since the Port health Authorities may wish to inspect these items</p>

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		The shipment can arrive no more than twelve months after the importer's own arrival date.	
Alcoholic drinks and tobacco products	Must be declared on C3 form or on a separate detailed listing	All alcoholic drink and tobacco products are subject to duty and tax upon importation unless they are hand-carried by the importer.	Rates of duty and tax are high (typically 10-20% duty to be added to the value and then 20% VAT on combined value) and in most cases it is cheaper to buy the same product in the UK, than to pay the original overseas purchase price plus the import duty and tax..
Unlicensed drugs, offensive weapons, indecent and obscene material featuring children, pornographic material, counterfeit and pirated goods, meat, milk and other animal products		Importation is prohibited	
Firearms, explosives and ammunition, live animals (see below for pets), endangered species, certain plants and their produce and radio transmitters		Importation is restricted – contact your UK FIDI agent for details prior to shipment. Usually a licence will be required to allow these items to be imported.	

<p>Cars / vehicles</p>	<ul style="list-style-type: none"> - For duty-free importation (see next column) use form C104A. - Documentary proof that the car/vehicle has been owned and used by the importer outside the EC for at least 6 months prior to shipment (e.e. proof of insurance, purchase invoice) - Documentary proof that the importer has lived continuously outside the EC for at least 12 months prior to the importation of the car (e.g. house purchase/lease agreement, utility bills) 	<p>Used cars/vehicles can be imported into the UK duty and tax free so long as the importer :</p> <ul style="list-style-type: none"> - is moving their normal home to the EC - has had their normal home outside the EC for a continuous period of at least 12 months - has possessed and used it for at least 6 months outside the EC before it is imported - did not get it under a duty/tax-free scheme - declares it correctly to UK Customs - will retain it for their own personal use - will not sell, lend, hire out or otherwise dispose of it in the EC within 12 months of importation <p>The car/vehicle can arrive no more than six months before the importer's own arrival date.</p> <p>The car/vehicle can arrive no more than twelve months after the importer's own arrival date.</p>	
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Pets	Form C5	<p>From APPROVED countries there is no quarantine so long as:</p> <ul style="list-style-type: none"> - the pet is properly micro-chipped - the pet is vaccinated against rabies. The certificate must have the chip number on it and be signed and dated by a vet <p>From NON-APPROVED countries an import permit is required and a six month quarantine period</p>	You should consult a professional pet shipper to deal with any inbound pets to the UK. Your FIDI-UK partner will be able to assist with this.
Diplomatic Moves	Form C426 to be completed by the relevant Embassy / High Commission		The Embassy/High Commission will have these forms.
Inheritance Shipments	Form C1421 to be completed by the beneficiary (importer) who must supply a copy of the will showing that they are a named beneficiary. If the items involved are not individually specified in the will, a letter may be required from the executor to confirm the importer's entitlement to these particular items as a beneficiary.		
Students	<ul style="list-style-type: none"> - Form C3 - Letter from University or College confirming their registration on an educational course 		
Wedding gifts	- Form C3	<p>Can be imported duty and tax free if the importer:</p> <ul style="list-style-type: none"> - has had their normal home 	

		<p>outside the EC for a continuous period of at least 12 months</p> <ul style="list-style-type: none"> - be moving their normal home to the EC on marriage - declares them correctly to Customs - does not sell, lend, hire or dispose of them in the EC within 12 months of importation <p>The gifts must be:</p> <ul style="list-style-type: none"> - intended for you - of a kind normally given on marriage - given by persons who normally live outside the EC - declared correctly to Customs - individually no more than £800 in value <p>The relief does not apply to tobacco or alcohol products or motor vehicles.</p>	
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