

WHAT

**CAN I
BRING
BACK**

THROUGH THE

CUSTOMS?

BEFOREHAND

1 What can I do before I leave to save myself trouble when I return?

Valuable foreign-made articles (e.g. cameras, watches) —Take with you any receipts you have for foreign-made articles bought in the United Kingdom, or Customs duty receipts for articles brought in through the Customs on an earlier occasion. This is so that you can show them to the Customs when you return.

Motor cars. You need not usually make any special Customs arrangements before taking your car on a short trip abroad (but if you are a Northern Ireland resident visiting the Republic of Ireland, enquire locally about this).

2 What can I do while abroad?

Two things. First, try to keep a note of the articles you buy and their price; and of anything you are given to bring back. You should have this note by you when you meet the Customs. It is best to keep it in the form of the list on page five.

Secondly, pack these articles so that they are handy; this will save you from possibly having to unpack all your baggage if the Customs officer wants to see them.

AT THE CUSTOMS BENCH

3 What must I declare?

Everything you have obtained (purchases or gifts) abroad or on the journey, or free of duty in this country. If you have a complete list of them, so much the better. You should also tell the Customs if any alterations have been made abroad to your motor car or any other valuable article you took with you.

4 Can the Customs search all my baggage?

By law, the Customs officer may require you to open any luggage you have, and he may search it. But if you readily give him frank and complete replies to his questions, he can deal with you more quickly and is less likely to think it necessary to search your baggage.

DUTY-FREE ALLOWANCES

5 What can I bring in free of duty?

Apart from the ordinary personal belongings which you took out with you, you will be allowed to bring in free of duty and purchase tax

for your own use

SPIRITS	1 bottle (one-sixth of a gallon)
WINE	1 bottle (one-sixth of a gallon)
TOBACCO	$\frac{1}{2}$ lb (for example, 200 cigarettes of normal size)

and

for your own use or as personal gifts

PERFUME	$\frac{1}{4}$ pint
TOILET WATERS	$\frac{1}{4}$ pint (or $\frac{1}{2}$ pint if you do not bring in any perfume)
CIGARETTE LIGHTER	One only (worth not more than £1)
SOUVENIRS OR OTHER ARTICLES not mentioned above	} £5 worth

Please note

- (i) The allowances of spirits, wine and tobacco apply only to amounts brought in for your own use, not as gifts to other people. These allowances are not granted to anyone under 17 years of age.
- (ii) Travellers crossing the land boundary from the Republic of Ireland to Northern Ireland are usually allowed less.
- (iii) The allowances are not granted to anyone who goes abroad and returns within 24 hours.
- (iv) None of the allowances apply to goods brought in for sale or other commercial purposes.

and remember things will not be allowed duty-free if you do not declare them.

IF DUTY IS DUE

6 When do I pay?

If any duty or purchase tax is due, it normally has to be paid before you leave the Customs hall. The officer will tell you the amount.

When you have paid you should keep the receipt.

7 How much?

Rates of duty and tax are complicated and change from time to time (for example at Budget time), so it is impossible to give a complete and up-to-date list in a leaflet like this. But the following are the main points you need to know.

(a) Spirits, wine, tobacco, lighters and perfume are charged according to quantity and kind. The duty is likely to be substantially more than the price you paid. But if the goods are for your own use, duty will be charged only on the amount you have over the duty-free limits.

(b) Other goods. If you have any souvenirs or other articles over the £5 worth allowed free—but not over £30 worth in all—they will *with certain exceptions* be charged at a flat rate of 25% of their value (12½% for European Free Trade Area or Commonwealth goods). This is less than the combined rate of customs duty and purchase tax due on most articles of this kind. The flat rate will be charged only on the amount by which the total value of all the articles exceeds £5.

The exceptions are that duty and tax at the ordinary rates must be paid on the full value of any cameras and lenses, watches and radios which are not within the £5 allowance, and of any article worth more than £25.

Moreover, the flat rate does not apply to any goods brought in for sale or other commercial purposes.

You may in any case, if you wish, ask for a full assessment at the ordinary rates on all articles, instead of paying the flat rate.

Do not be tempted to hide anything or to mislead the Customs—the penalties are severe. Undeclared articles are forfeit to the Crown: and if anything undeclared is hidden in a car or motor-cycle, that too is liable to forfeiture.

HINTS FOR U.K. RESIDENTS MAKING A SHORT VISIT ABROAD

Many people who go abroad like to bring something home with them and wonder how they will get on with the Customs when they arrive back in the United Kingdom. This leaflet sets out to answer some of your questions—what you must do, what you are allowed to bring in free of duty and how you can help to shorten the time you spend going through the Customs. If you read it through and make out the list on page five you will help both yourself and other travellers.

Further information and advice can be obtained from:

**H.M. Customs and Excise,
King's Beam House,
Mark Lane, London, E.C.3**
(Telephone MANsion House 1515)

who wish you a pleasant trip abroad and hope that the hints in this leaflet will help you on your return.



