



H M CUSTOMS AND EXCISE

ALL articles, including gifts, obtained abroad or on the journey or obtained in the United Kingdom free of duty and/or purchase tax must be declared.

The penalties for smuggling are severe, so do not be tempted to make a false or incomplete declaration.

Goods on which you cannot pay duty now may be deposited with the Customs and a receipt will be issued.

If you are in any doubt, consult the Customs Officer.

If you are making only a temporary stay tell the Customs Officer.