



Passengers' Baggage, Personal and Household Effects

NOTICE BY THE COMMISSIONERS OF CUSTOMS
AND EXCISE

SECTION 1

General

1 *Going through Customs:* The Customs are anxious to welcome and assist all passengers arriving in the United Kingdom, whether residents or visitors (except, of course, the small minority who deliberately try to evade Customs requirements). Most articles brought into this country are liable to Customs duty, and many to purchase tax also, and it is therefore necessary for your personal baggage and other belongings to go through Customs examination. The Customs want to do this job in as speedy, smooth and friendly a manner as possible. They will be helped all round, and your Customs interview will be speeded up, if you will bear in mind the advice in this Notice.

You must *declare* to the Customs all articles which you have acquired abroad or on board ship or aircraft: you should also declare any articles which were bought in the United Kingdom, free of duty or purchase tax, for export. Separate sections of this Notice explain this more fully for United Kingdom residents returning from a visit abroad (Section 2); overseas visitors staying less than twelve months in the United Kingdom (Section 3); and persons coming to the United Kingdom for more than twelve months or taking up residence in this country (Section 4).

A false or incomplete declaration is a smuggling offence in the eyes of the law, and may involve heavy penalties, including forfeiture of any article not declared.

The Customs officer will say which of the declared articles he wishes to see and which pieces of baggage he wishes to have opened. He has legal power to require any package or piece of luggage to be opened, and the responsibility for opening, unpacking and repacking rests with you (or your agent, if you are not yourself accompanying the baggage). The Customs can accept no responsibility for any loss or damage to passengers' baggage which may arise at the time of Customs examination or afterwards.

You can help to avoid delay to yourself and other passengers by packing the articles you are required to declare so that they can be quickly produced for examination. Written lists of articles to be declared may prove helpful, but they are not essential and will not excuse you from oral questioning or opening of baggage.

2 *Consumable goods:* As is generally known, incoming passengers are normally allowed to bring with them small quantities of certain dutiable consumable goods (tobacco, spirits, wine, perfume and toilet waters) without payment of Customs charges. The maximum quantities allowed differ slightly according to the category of passenger, and are set out in Sections 2, 3 and 4 below. *The following points apply in every case, and should be specially noted:*

- (a) These concessions apply to goods intended for the passenger's personal consumption and not intended as gifts to other people. Duty-free allowances of tobacco, spirits and wine are not ordinarily extended to children or young people. (The relevant international agreement on Customs facilities for tourists prescribes an age limit of 17 in this connection.)

- (b) The concessions are not legal entitlements and may be withheld or modified at any time if they are abused.
- (c) The concessions are not granted unless the goods are properly declared and produced.
- (d) The concessions do not apply to goods in unaccompanied baggage, or in registered baggage which is not examined simultaneously with the accompanied baggage of the passenger to whom it belongs.
- (e) The concessions do not necessarily apply to travellers crossing the Land Boundary from the Republic of Ireland into Northern Ireland.

3 Gifts (including wedding presents) and trousseaux: Gifts and trousseaux are not *as such* exempted from duty and purchase tax: this applies both to gifts which you have received abroad and to gifts which you intend to give to other people. Duty and/or purchase tax must be paid unless the articles qualify for free admission under one or other of the provisions of this Notice.

4 Articles which are not being brought into the United Kingdom for the first time: Articles which have previously been in this country, and which have undergone no alteration, addition, repair or other process while abroad, are as a rule admitted free of duty and free of purchase tax unless they were exported free of duty and of tax. For example, a camera which you have taken abroad for your own use will be re-admitted free of duty and purchase tax provided that the Customs officer at the port or airport where you enter the United Kingdom is satisfied—

- (a) if the camera is of British make, that it has already borne purchase tax (or was in private possession and use in this country before October, 1940); or
- (b) if the camera is of foreign make, that it has not previously been imported without payment of any duty or purchase tax properly due.

It will be helpful if you can produce to the Customs officer any available evidence of purchase in this country (e.g. a bill from a shop), or a duty receipt if duty has been paid previously. If no such evidence is available you may be asked to sign a simple declaration.

5 Antiques: Duty and purchase tax are not charged on goods (other than spirits and wine) which are proved to have been manufactured or produced more than one hundred years before the date when they are brought into the United Kingdom.

6 Legacies: Subject to certain conditions duty and purchase tax are not charged on goods (other than consumable goods such as wine, spirits and tobacco) bequeathed as legacies.

7 Prohibitions and restrictions: There are prohibitions and restrictions on the importation of certain things (including firearms, uncooked meat and poultry, dogs and cats); a fuller list is exhibited on posters in Customs examination halls.

8 Trade articles: Articles which are not your personal or household effects (i.e. articles other than those which you might reasonably be expected to carry for regular and private use, or as intended gifts) must be declared and "entered" in the same way as trade importations. The law provides penalties for failure to do this.

9 Commonwealth and EFTA preferences: Many types of articles from Commonwealth countries, the Republic of Ireland or Burma are free of Customs duty or bear reduced rates of duty. Similarly many types of articles from the European Free Trade Association area, that is Austria, Denmark (including Greenland), Finland, Norway, Portugal, Sweden and Switzerland, bear reduced rates of duty.

Neither of these preferences affects purchase tax, which does not vary according to the place of origin of the articles to which it applies.

- 10** *Payment of duty and purchase tax:* When you present your baggage, any duty and/or purchase tax chargeable will be assessed by the Customs officer, and on payment of the amount due he will issue a receipt and release the articles. You should keep the receipt for duty and/or purchase tax paid on an identifiable article, in case you may wish to prove at any future time that Customs charges have been paid on the article.

If you prefer not to pay immediately, the articles will be detained and a receipt given for them. You can get them back, at any time within the period shown in the note on the back of the receipt, on payment of the amount required (plus postage, etc. if you wish delivery by post).

SECTION 2

United Kingdom residents making visits abroad

A. ON DEPARTURE

- 11** *Valuable articles:* The Customs cannot undertake to certify that articles such as cameras, watches, etc. have been taken abroad, so that they may be excused Customs examination on return. It will be helpful if you can take the shop receipt with you (see paragraph 4).
- 12** *Motor vehicles:* If you wish to take your motor vehicle abroad with you, you should complete either—
- (a) a Customs Identification Form (Form 29C (Sale), obtainable on sale from H.M. Stationery Office or through any bookseller), or
 - (b) an Identification Form issued by the Automobile Association or the Royal Automobile Club to their members,

and present it with your vehicle to the Customs officer at the port or airport where you leave the United Kingdom. If he is satisfied, he will certify and return Part I to you for use as a pass on your return journey into the United Kingdom; he will retain the other part of the form.

B. ON RETURN

- 13** *Customs declaration:* You must *declare* all goods acquired abroad or on board ship or aircraft, or acquired in the United Kingdom free of Customs duty or free of purchase tax for export—however small the quantity, and whether worn or used or not. This includes any gifts you have received abroad and any articles you intend as gifts to other people.
- 14** *Consumable goods (see paragraph 2):* The quantities normally allowed for an adult are:

Tobacco (including cigars and cigarettes): $\frac{1}{2}$ lb. (e.g. 200 cigarettes of normal size).

Spirits (including liqueurs): $\frac{1}{2}$ bottle (i.e. one-twelfth of a gallon).

Wine in bottle: 1 bottle (i.e. one-sixth of a gallon).

Perfume and toilet waters: $\frac{1}{2}$ pint, of which not more than one half may be perfume.

Duty (and, in the case of perfume and toilet waters, purchase tax also) is charged on *the whole* quantity of the commodity carried if it is more than *twice* the limit. If the quantity is over the limit but not over twice the limit, duty (and purchase tax) is charged on the excess only.

- 15** *Day trippers:* The concessions in paragraph 14 are not allowed to travellers making day trips from the United Kingdom.
- 16** *Articles altered or repaired abroad:* As explained in paragraph 4, articles taken out of the United Kingdom are usually re-admitted free of duty and purchase tax, but if any article has been extensively altered or repaired abroad, duty and/or purchase tax may be chargeable on the article when it is brought back into this country. You

should declare any repairs or alterations of this kind to the Customs officer.

- 17** *Articles acquired abroad and used there:* There is a concession for free admission of used personal effects and other articles which have been in the passenger's ownership and use abroad for a considerable time and which are imported in his baggage. You are not, however, exempted from paying duty and purchase tax on an article you have acquired abroad if you have merely used or worn it during a short holiday or other short stay abroad.
- 18** *Motor vehicles:* When returning to the United Kingdom with a motor vehicle taken out of the country, you should present Part I of the form (see paragraph 12) to the Customs officer at the port or airport with the vehicle. If no alterations, additions or repairs (other than ordinary running repairs) have been made to the vehicle, and the officer is otherwise satisfied, the vehicle will be cleared without payment of duty or purchase tax.

SECTION 3

Overseas visitors staying less than twelve months

- 19** *Customs declaration:* You must *declare* all articles—whether they are for your continued personal use or not—which are new, or which you have not owned or used abroad for a considerable time. You must also declare any gifts you are bringing for persons living in the United Kingdom or any other country you may visit.
- 20** *Consumable goods (see paragraph 2):* The quantities normally allowed for an adult depend on the visitor's permanent place of residence.

(a) Visitors permanently resident in Europe

Tobacco: $\frac{1}{2}$ lb. (e.g. 200 cigarettes of normal size).

Spirits (including liqueurs): $\frac{1}{2}$ bottle (i.e. one-twelfth of a gallon).

Wine in bottle: 1 bottle (i.e. one-sixth of a gallon).

Perfume and toilet waters: $\frac{1}{2}$ pint, of which not more than half may be perfume.

Duty (and, in the case of perfume and toilet waters, purchase tax also) is charged on *the whole* quantity of the commodity carried if it is more than *twice* the limit. If the quantity is over the limit but not over twice the limit, duty (and purchase tax) is charged on the excess only.

(b) Visitors permanently resident outside Europe

Tobacco: 1 lb. (e.g. 400 cigarettes of normal size).

Spirits (including liqueurs): 1 bottle (i.e. one-sixth of a gallon).

Wine in bottle: 1 bottle (i.e. one-sixth of a gallon).

Perfume and toilet waters: $\frac{1}{2}$ pint.

These concessions are allowed irrespective of the total quantities you may be carrying. Visitors in this category are also allowed to import, instead of one bottle of spirits and one of wine, two of either, if opened and in use.

Visitors in transit through the United Kingdom are allowed to take with them, in addition to the above, up to 600 cigarettes (or the equivalent in other tobacco goods) and up to $\frac{1}{2}$ litre of perfume, for use when they leave the United Kingdom.

- 21** *Used personal effects:* There is a concession allowing free admission of used personal effects (i.e. any portable articles which a traveller might reasonably be expected to carry with him in his baggage), provided—
- (a) that they have been in the visitor's ownership abroad and use there for a considerable time; and
- (b) that they are for the visitor's continued personal use.
- 22** *Other personal effects, professional effects and tools of trade:* In addition to the above, you may, if you are a visitor staying for

less than twelve months, bring in free of duty and purchase tax certain other personal effects, professional effects and tools of trade. The conditions are :

- (a) The articles must be owned personally by you or by someone else resident outside the United Kingdom.
- (b) The articles must be imported in baggage.
- (c) The articles must be finally re-exported not later than twelve months after your first arrival with them.

If either (i) the article is a valuable one or (ii) you intend to stay more than six months in the United Kingdom, the Customs officer may require payment of a deposit as security to cover the duty and/or purchase tax. The deposit will be refunded when you and the article have left the United Kingdom.

- 23** *Passengers in transit:* If you do not need to use articles in your baggage during your stay in this country, you may arrange through an agent to have them sealed and sent forward under carrier's bond to the port or airport where you intend to leave the United Kingdom. You must arrange for this and bear the cost yourself.
- 24** *Motor vehicles:* A visitor may have the personal use of his own motor vehicle here for a limited time without payment of duty or purchase tax, provided that he takes the vehicle out of the country at the end of his stay. Full details of the arrangements for this may be obtained through overseas representatives of the accredited motoring organisations or the British Travel and Holidays Association, from the Customs at the place where the vehicle is brought (or will be brought) into the United Kingdom, or from the address given in paragraph 29.

SECTION 4

Visitors intending to stay more than twelve months and persons intending to take up residence in the United Kingdom

25 *Customs declaration:*

- (a) Accompanied baggage—On arrival you must *declare* orally the contents of the baggage which you are yourself presenting to the Customs officer.
- (b) Unaccompanied baggage and household effects—The agent who is dealing with these for you will require your written declaration of the contents of each package on Customs Form C.3.
- (c) What to declare—Whether your declaration is made orally or in writing, you must declare all the articles in your baggage. General descriptions such as “personal effects” or “clothing” are acceptable only if the articles have been in your personal ownership and substantial use abroad for a considerable time. New articles which you have not owned and used abroad for a considerable period, and valuable articles such as jewellery, cameras, fur coats, radios, etc., must be specifically declared.

26 *Consumable goods (see paragraph 2):* The quantities normally allowed for an adult are—

Tobacco (including cigars and cigarettes): $\frac{1}{2}$ lb. (e.g. 200 cigarettes of normal size).

Spirits (including liqueurs): $\frac{1}{2}$ bottle (i.e. one-twelfth of a gallon).

Wine in bottle: 1 bottle (i.e. one-sixth of a gallon).

Perfume and toilet waters: $\frac{1}{2}$ pint, of which not more than half may be perfume.

Duty (and, in the case of perfume and toilet waters, purchase tax also) is charged on *the whole* quantity of the commodity carried if

it is more than *twice* the limit. If the quantity is over the limit but not over twice the limit, duty (and purchase tax) is charged on the excess only.

- 27** *Used personal and household effects:* There is a concession allowing free admission of used personal articles and household effects (excluding cinematograph films of standard 35 mm. width) which have been in a passenger's ownership and use abroad for a considerable period and are imported in his baggage. The articles must be for the passenger's continued personal use, and not for sale or any similar form of disposal. For household effects, the concession will normally be allowed only if they are brought to the United Kingdom by the owner at or about the time when he comes to take up residence in this country.
- 28** *Motor vehicles:* There is a concession allowing free admission of a private motor vehicle, subject to certain conditions, when the owner comes to live in the United Kingdom on a genuine change of residence. The conditions are :
- (a) You must have owned and used the vehicle abroad for at least twelve months between the date when it was delivered to you abroad and the date of its importation or of your arrival in the United Kingdom, whichever is the earlier.
 - (b) You must sign an undertaking to pay Customs charges if the vehicle is (or is offered to be) sold, disposed of or used by anyone else within two years of either the date of its importation or the date of your arrival in the United Kingdom, whichever is the later.

You need not apply in advance for this concession, but you must produce evidence of ownership and use abroad (i.e. original invoice, duplicate foreign registration book, insurance policy, etc.) and also the British registration book. It will be helpful if you can produce as many of these documents as are available when the vehicle first enters the United Kingdom.

SECTION 5

Further Information

- 29** *Where to get further information and help:* This Notice is not exhaustive and if you would like further information on any of the Customs matters mentioned you should write to the Secretary, H.M. Customs and Excise, King's Beam House, Mark Lane, London, E.C.3. If you live in the United Kingdom you may also enquire at the nearest office of the Customs and Excise (address in local telephone directory). If you want to know whether a used article will be admitted free of duty and purchase tax (see paragraphs 17, 21 or 27), you should give a full description of the article, the date on which you acquired it, and the period for which you have or will have owned and used it abroad before bringing it to the United Kingdom.

The Customs officer in the baggage examination hall will also explain any of the matters dealt with in this Notice, and the senior Customs officer present will be ready to explain or investigate on the spot any difficulties which may arise during the baggage examination.

- 30** *If you cannot speak English* or have difficulty in understanding this notice because it is in English, you will find when you arrive in the United Kingdom that Customs notices are available in Customs examination halls in eight other languages—Danish, Dutch, French, German, Italian, Norwegian, Spanish and Swedish. In addition, at the principal ports and airports there are Customs officers who can explain any difficulties in one or other of these languages.