

NOTES FOR THE COMPLETION OF

U.K. CUSTOMS FORM C3

The following notes have been compiled to assist you in completing U.K. Customs form C3. In order to avoid unnecessary errors which may result in delays in clearance of your consignment, we strongly recommend that you read these notes carefully in conjunction with the information contained on the C3. If you have any doubts, please contact our offices immediately where one of our advisors will gladly assist you.

We would like to bring your attention to two points which regularly cause difficulties when completing the C3:

- a) Customs terminology of permanent and/or temporary residence. It is viewed by Customs that the place of your normal residence is the place that you have lived for more than 185 days (6 months) prior to your arrival in the U.K.
- b) When completing the C3 please take note that where indicated as U.K. this includes the United Kingdom of Great Britain and Northern Ireland and **ANY** part of the European Union. It is not necessary to alter the form if you are not residing in the U.K. so long as you are taking up residence in any EU member state.

Page 1 Complete your personal details, enter the total number of packages that you have shipped and the date of **your** Arrival in the U.K. (or European Union). It is not necessary for you to complete the "Request to Clear", However, if this information is available, you can complete this section as far as you are able. If you are unsure of any details, please leave the field blank or contact our offices.

Page 2 Section 1 "Returning to or transferring your normal home to the EC"

Complete this section if you are returning to or transferring your normal home (the place that you have lived for more than 185 days (6 months) prior to your arrival in the U.K.) to **ANY** member state of the European Union.

Section 1a: If you have had your home outside the EU for more than 12 months and are returning to the EU permanently, you should complete this section.

Section 1b: If you are returning to the EU after only a temporary visit outside, i.e. less than 185 days (6 months) you should complete this section and list all goods purchased or obtained (including goods purchased as gifts) in Part B (page 4). Please note that any items used and owned for less than 6 months (including gifts) will be subject to import Customs Duty and Taxes.

Section 1c: If you are moving your normal home to the EU on marriage, as well as completing Part A above, you will also need to complete this section. You must also supply a copy of your marriage certificate (if your marriage has already taken place). You need only complete this section if the marriage is the **primary** reason for transferring your normal home to the EU not if it is incidental to your move.

Section 1d: If you have lived outside the EU for and your shipment includes items which have been possessed and used for less than six months you should tick "yes" and list all items in Part B (page 4), otherwise tick "no". Please note that any items used and owned for less than 6 months (including gifts) will be subject to import Customs Duty and Taxes.

Section 1e: ***If*** your belongings include any goods obtained under a tax-free scheme, you must tick the appropriate box under this section and list goods in Part B (Page 4). These items may be subject to import Customs duty and taxes.

Section 2: If you are coming to the E.U. primarily to study, you should complete this section. You should ***not*** complete this section if the primary purpose of your move is to take up residence either temporary or permanent.

Page 3 Part (A) You must detail all goods as defined by the various headings, otherwise insert the word "**NONE**" against each heading as appropriate. When declaring alcohol, please ensure that you fully answer all sections. ***ALL ALCOHOL AND TOBACCO WILL BE SUBJECT TO IMPORT CUSTOMS DUTY AND TAXES IRRESPECTIVE OF QUANTITY, THE FACT THAT IT MAY BE A GIFT, WHERE OR HOW IT WAS OBTAINED OR IF DUTY AND TAXES WERE PAID AT ORIGIN.***

Page 4 Part (B) If you have goods within your consignment that you have owned and used for less than six months prior to your departure from the overseas country, it is for you to declare these items in this section. If this section does not apply to you i.e. all items contained within your shipment have been used and owned for more than six months prior to your departure, then you should insert the word "**NONE**". Do not use this section to list "**ALL**" items within your consignment.

Declaration: Please read, complete, sign and date the declaration at the foot of page (4). Please note the "**WARNING**".

Additional Notes:

All tobacco, wines and spirits imported as unaccompanied baggage are liable for import duty and value added tax (V.A.T.) there is no duty free allowance, Customs will assume that you have taken any allowances applicable at the time of your arrival in the European Union. There are no exceptions to this rule.

Charges on wines, spirits and tobaccos are high and will often exceed the original purchase price.

All goods not properly declared are subject to forfeiture and appropriate action taken by H. M. Customs.

If for any reason you make an error on completing this form, please do not obliterate the error or use correction fluids, simply cross through the error and initial each and every alteration or amendment. We regret that we are not allowed to make alterations, amendments or additions on your behalf.

If you have any doubts or queries in respect of the importation of your effects or the completion of this form, you may contact one of our advisors or any office of H. M. Customs & Excise. You may also wish to refer to Customs Notice 3 which details more fully the various rules and regulations that apply to the importation of personal and household effects and private motor vehicles.