



HM Customs and Excise

Bringing your personal belongings to the United Kingdom from outside the European Community

C 3

This form is for you to declare your belongings to Customs and to claim any duty and tax free reliefs that may apply when you return to or transfer your normal home to the EC. The reliefs are explained in Customs Notice 3 - 'Bringing your belongings and private motor vehicle into the United Kingdom from outside the European Community'. If you are a temporary visitor, you may also need to read our Notices 200 'Temporary Importations' and 308 'Temporary Importations - means of transport' and complete Form C 108 instead of this form.

If you want a copy of these notices or more information, ask our National Advice Service (Tel: 0845 010 9000 or +44 208 929 0152 for international callers).

Please note that you will also need to complete the following forms if you are bringing in:

- private motor vehicles: Form C 104A (if imported on transfer of residence) or C 179B (if previously exported from the EC) or C 108 (if temporarily imported);
- pets: Form C 5 (if permanently imported) or C 108 (if temporarily imported); or
- furnishings for a secondary home in the EC: Form C 33.

This form, the others mentioned and Notices 3, 200 and 308 are also available on our Internet website: <http://www.hmce.gov.uk>

Please complete these details:

Please use BLOCK LETTERS

Personal details

Surname	Forename(s)	Date of your arrival in the UK day month year
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Packing details

* Packages include cases, cartons, tea chests, etc. like.

* **You must attach a complete detailed list of the contents to this form;** and number and sign each page of the list.

Please answer questions on pages 2 and 3 to complete parts A and B on pages 3 and 4. →

Total number of packages containing your belongings.

Request to clear

When your belongings arrive in the UK you, or your agent, should complete this part.

Ship's name or aircraft flight number	Bill of lading or airway bill number
Place of loading abroad	Container number(s)
Place of import	Place for examination
I request clearance of the goods mentioned above.	
Signature	Date
(importer or agent)	

For official use

Duty and tax relief

If you are:

- * returning to or transferring your **normal home** to the **EC**, please complete the following
- * coming to the **EC** as a **temporary visitor**, please see our Notice 200

Please tick correct box and answer all questions unless directed otherwise.

Returning to, or transferring your normal home to, the EC.

At the time of coming to the UK:

- a. Have you had your **normal home** outside the **EC** for a continuous period of 12 months?

No go to b
Yes * in which country?

(Note: your 'normal home' is not necessarily the country in which you were born or hold citizenship - see the definition on the right of this page)

- * how long have you lived there?

- * what is the date of moving?

- * how many persons are moving?

- * how many are under 17?

- b. Are you returning to the **EC** after a temporary visit outside?

No go to c
Yes how long was your visit?

- * did you or your spouse (if you are married) or partner (if you are in a civil partnership) or any child (including any child born in a duty free shop) obtain a passport from the EC in any way (including Part A and Part B) on your return to the UK?

- c. Are you moving your **normal home** to the **EC** on marriage?

No go to d
Yes please give date of marriage and Part A

(if your marriage has already taken place, please attach a copy of the marriage certificate)

- d. If you are moving your **normal home** from outside the **EC**, do your **belongings** include any goods which you have possessed and used for less than 6 months?

No go to e
Yes list these goods in Part B and go to e

- e. Do your **belongings** include any goods obtained under a tax-free scheme and on which duty and/or tax remain unpaid?

No go to Part A
Yes list these goods in Part B and answer the following:
when you took delivery of the goods, were you:

- i) a diplomat? No Yes
ii) a member of an officially recognised international organisation? No Yes
iii) a member of NATO forces or civilian component? No Yes
and are you able to provide evidence of this? No Yes

Now go to Part A

Meaning of words in italics

Relief is freedom from paying duty and tax when you meet the relevant conditions explained in Customs Notice 3.

Your **normal home** is where you usually live - that means where you spend 185 days or more in a period of 12 months because of your work and personal

connections. But if you have no personal connections or your work and personal connections are in different countries, then you usually live where your personal connections are. (However if you are a UK citizen and you are working outside the EC, your normal home can be where you are working so long as you have lived there for 185 days or more in a period of 12 months). As an example, if you are a UK citizen returning with your family after working in the USA for 5 years, your normal home is the USA.

The **UK** is England, Scotland, Wales, Northern Ireland (but not the Channel Islands).

The **EC** is the European Community: Austria, Belgium, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, the Irish Republic, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden, the UK. Although they have close links with the EC, the following are regarded as outside the EC for tax purposes: the Åland Islands, Andorra, the Canary Islands, the Channel Islands, French Guiana, Guadeloupe, Martinique, Mount Athos, Reunion, San Marino and Turkey.

Your **belongings** are the goods kept by you or your immediate family for household or personal use.

A **diplomat** includes anyone who works in UK or foreign Embassies, Consuls or High Commissions, or in association with these. Also Foreign and Commonwealth Office staff, or staff working in their support.

A **temporary visitor** is a person who usually lives outside the EC who has no intention of moving his normal home to the EC. If you are a student in the EC for full-time study, you will be treated as a temporary visitor if you do not intend to make the EC your permanent home.

Part A You must list the following goods below, even if they are already specified on a packing list:

Type of goods	Description of goods	Quantity eg Number of bottles	Country where obtained and if duty/tax free	Price paid or value	How long have you had these?	Marks or description of packages in which packed
Tobacco products Cigarettes, cigarillos, cigars, other tobacco	If none, write "NONE".					
Spirits <i>(including liqueurs)</i> Put - brand name - strength - bottle size - quantity remaining	If none, write "NONE".					
Wine Put - type - bottle size - quantity remaining	If none, write "NONE".					
Perfume/ Toilet Water Put - type - bottle size - quantity remaining	If none, write "NONE".					
Tools of trade	If none, write "NONE".					
Goods for commercial use <i>(including goods intended for sale in the UK)</i>	If none, write "ONE".					
Prohibited and restricted goods See the list below before completing.	If none, write "NONE".					

If you have used all the space, add continuation sheet(s). Please number and sign each sheet.

Prohibited and restricted goods include:

- Controlled drugs such as opium, heroin, cocaine, MDMA (Ecstasy), morphine, cannabis, amphetamines and lysergide (LSD).
- Firearms *(including gas pistols, electric shock batons, stun guns and similar weapons)*, ammunition and explosives *(including flares incorporating a barrel)*.
- Indecent or obscene material featuring children.
- Pornographic material that cannot be freely purchased in the UK.
- Flick knives, butterfly knives and certain other offensive weapons and some martial arts weapons.
- Counterfeit currency.
- Radio transmitters *(walkie-talkies, Citizen Band Radios, cordless telephones etc.)* not approved for use in the UK.
- Meat and poultry; many other animal products.
- Plants and plant produce including trees and shrubs, potatoes and certain other vegetables, fruit, bulbs and seeds.
- Animals, birds and fish, whether alive or dead *(eg stuffed)*, parts and articles derived from protected species including furskins, ivory, reptile leather, stony corals and goods made from them.

Complete this Part if required by Section 1 or 2 on page 2.

Part B Other goods which may be liable to import charges and not already listed in Part A.

Description of goods If you have no goods to list, please write 'NONE'	Quantity	Country where obtained and if duty/tax free	Date obtained	Price paid or value	Period of use	Marks or description of packages in which packed
If you have used all the space, add continuation sheets (2). Please refer to the number and sign each sheet.						

Warning

Imports are exempted by Customs and there are heavy penalties for making false declarations including the possibility of forfeiture of goods.

Declaration

I declare that:

- * I have given the correct answers in this form.
- * All the answers given in this form, the packing list and on the continuation sheet(s) numbered 1 to are true and complete.
- * I am personally aware of what is contained in the packages totalled on the first page, and as specified on the attached packing list.

Signature

Date

Address in the UK

Telephone number

What to do next

When you have completed this form, send it with any continuation sheet(s), packing list, relevant invoices and the keys for any locked packages to the **agent, airline or shipping company** that is clearing your belongings through UK Customs. Faxed copies will be acceptable for Customs purposes if it is difficult to get the originals to your agent.

Data Protection Act 1998

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax, climate change levy), and for detecting and preventing crime. Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.