HM Customs and Excise

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

C 3

(If you are :

- *bringing in private motor vehicles, use Form C104A (if permanently imported on transfer of your home to the EC) or C104F (if temporarily imported) or C179B (if previously exported from the EC); or*
- *bringing in pets, use Form C5; or*
- *furnishing a secondary home, use Form C33*
  ***Note** A secondary home is a home which you own or rent and use only occasionally, ie. it is **not** where you usually live.)*

This form is for you to declare your belongings to Customs and to claim any duty and tax free reliefs that may apply. 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 want a copy of this notice or more information, ask your local Excise and Inland Customs Advice Centre (look in your phone book under 'Customs and Excise', but not our VAT Offices). If you are phoning from abroad, we have an 'international' Advice Centre based in London which you can contact, tel. no. 00 44 171 202 4227.

This form and Notice 3 are also available on the Customs Internet website: http://www.hmce.gov.uk
Look under "information for the public-information".

Please complete these details:

Personal details

Please use BLOCK LETTERS

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

Packing details

* Packages include cases, cartons, tea chests and the like.
* **You must attach a complete detailed packing list to this form;** &
* number and sign each page of the list.

Total number of packages containing your belongings.

Please answer questions on page 2 and complete parts A and B on pages 3 & 4. ➔

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	Date of import	Place for examination

I request clearance of the goods mentioned above.

Signature ..... *(importer or agent)* Date .....

For official use

Duty and tax *relief*

If you are :

- returning to or transferring your ***normal home*** to the ***EC***, complete ***section 1***
- coming to the ***EC*** as a temporary visitor, complete ***section 2***

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

Section 1 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*** ?
(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)

No ☐ go to b
Yes ☐
- in which country ? .....
- how long have you lived there ? .....
- what is the date of moving ? .....
- how many persons are moving ? .....
- how many are under age 17 ? .....

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

No ☐ go to c
Yes ☐ how long was your visit ? .....
- list in part B all goods purchased or obtained during the visit.

c. Are you moving your ***normal home*** to the ***EC*** on marriage ?
(If you have lived outside the ***EC*** for less than 12 months, all goods eg purchases or gifts, obtained outside the ***EC*** must be listed in part B).

No ☐ go to d
Yes ☐ please give date of marriage and go to 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 ?
(If you have lived outside the ***EC*** for less than 12 months all goods eg purchases or gifts obtained outside the ***EC*** must be listed in part B).

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

Section 2 Coming to the *EC* as a *temporary visitor*.

g. In which country is your ***normal home ?*** .....

h. Are you coming to the ***EC*** as a ***student ?***
(if you have any goods which are not for use in your studies or for furnishing your accommodation you must list them in part B)

No ☐ go to j
Yes ☐ please attach a copy of the letter of acceptance.

j. Do you intend to keep your ***belongings*** in the ***EC*** for more than 6 months in a 12 month period ?

No ☐ go to part A
Yes ☐ list these goods in part B and go to part A

Meaning of words in italics

Relief is freedom from paying duty and tax when you meet the relevent 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 work 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, Denmark, Finland, France, Germany, Greece, the Irish Republic, Italy, Luxembourg, the Netherlands, Portugal, 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 (or a UK citizen who is working outside the EC for 185 days or more in a period of 12 months) who has no intention of moving his normal home to the EC.

A ***student*** is a person accepted to attend a school or college or university in the EC for full-time study. Your normal home must be outside the EC and you must not intend to make the EC your normal 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 Present 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 *(including liqueurs)* 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 *(including goods intended for sale in the UK)*	If none, write "NONE".						
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, 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 video cassettes, films, books, magazines and other articles.
- Horror comics.
- 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 and birds, whether alive or dead *(e.g. stuffed)*, parts and articles derived from protected species including furskins, ivory, reptile leather 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	Present value	Period of use	Marks or description of packages in which packed

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

Warning

Imports are examined by Customs and there are heavy penalties for making false declarations including possible forfeiture of goods.

Declaration

This must be signed by the importer of the goods and NOT by an agent.

I declare that :-

- I have read the notes on this form.
- All the answers given on this form, the packing list and on the continuation sheet(s) numbered ..... 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.