



UK Customs Regulation

Used household and personal effects are allowed into the United Kingdom free of Customs duty and VAT if they have been in the owner's use and possession in their normal home abroad for at least 6 months and providing they are solely for the owner's use in the United Kingdom.

The owner must have taken up residence in the United Kingdom or be in the immediate process of doing so. The property must be imported within 12 months of the owner's transfer of residence.

The Customs form C3 must be completed by the owner. In the case of recent purchases or new items, invoices may be required by Customs and Excise and therefore it is very important to keep copy receipts. All wines, spirits, tobacco, cigars, perfumes, toilet waters along with any items which have been owned for less than 6 months must be declared and are subject to Customs duty and VAT.

Notes

- To avoid unnecessary delays in customs clearance it is essential that the C3 Customs form is completed correctly and in full, therefore please take careful note of these instructions and do not hesitate to speak to your Elite Moving Systems move coordinator for advice and guidance.
- For multiple shipments i.e. Sea & Airfreight a completed C3 form is required for each shipment
- Please ensure the form is completed in full with a signature and UK address
- Each form must be an original, Customs will not accept fax or photocopies

How to complete your C3 Customs Form

Page 1.

Personal details: Enter your full name and date of arrival in the UK

No other details to be completed by you on this page.

Page 2.

Before completing any questions on page 2, please read carefully all definitions in the right hand column.

Section 1 is for transferees intending to stay within the UK for 6 months or more.

If you are intending to stay in the UK for 6 months or more and have therefore completed section 1, you are not required to complete section 2.

If you are intending to stay within the UK for less than 6 months then please complete section 2 only and not section 1.

Throughout each section please adhere to the "go to" directions.

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Page 3.

Part A

Please review each category of goods.

If you have None of these items in your shipment then you must clearly state **“NONE”** against each category. Use of “N/A”, Nil, drawing a line etc...will not be accepted by Customs and result in the entry being rejected.

If you have any of these items then they must be declared to Customs. All tobacco products, spirits, wine, perfume and toilet water are subject to Customs Duty & Tax charges. If you have items to declare then please ensure you provide the information listed at the top of the page i.e. description of goods, quantity, where purchased, price paid, present value, period of ownership, location of items.

Page 4

Part B

This page is where you will list and declare all other items which you have owned and used for less than 6 months and are therefore subject to Customs duty & tax charges.

If you do not have any items less than 6 months old then please clearly state **“NONE”**. Use of “N/A”, Nil, drawing a line etc...Will not be accepted by Customs and result in the entry being rejected.

Please sign and date the form and list your home address. If you do not yet have a permanent residence then please list a contact address (temporary accommodation, business address, hotel address).

The packing inventory shall be supplied to Customs by Elite Moving Systems.