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# Individuals travelling with goods between the UK and EU

A communications pack for partners, with information  
and resources to help travellers prepare for Brexit.

Withdrawn on 31 January 2020



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## About this guide

Leaving the European Union (EU) without a deal means some changes in the rules for individuals travelling to and from the UK, although the majority of travellers should experience little or no change.

Important partners like you can help us spread the word by telling your customers about these changes.

This communications pack gives you information and resources to share with travellers – through your website, social media, articles in on-board magazines, customer service announcements and posters in passenger terminals.

**The information within this guide does not apply to travel between Ireland and Northern Ireland.**



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## What travellers need to know

This pack summarises certain changes travellers will need to know about when they're carrying:

- goods for personal use
- commercial goods or samples in their luggage, known as merchandise in baggage
- £10,000 or more in cash.

There's a new online service where travellers can check if they owe duty or tax on goods for personal use, and pay it. This service will be available to all travellers, not just those travelling to and from the EU after Brexit.



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## What we want you to know

The arrangements outlined in this pack will apply in the event of the UK leaving the EU without a deal. This approach will be temporary, while longer-term arrangements are decided.

- **For people travelling from the UK to the EU**

The UK will introduce duty-free shopping, treating them in the same way as travellers to non-EU countries.

- **For people travelling from the EU to the UK**

They can still bring in unlimited amounts of most items for personal use without having to pay UK tax or duty – as long as they are not bringing in duty-free alcohol or tobacco and have not claimed a VAT refund. If they do buy duty-free or claim a VAT refund they will be subject to the stricter allowances for travellers from outside the EU and will have to pay VAT and duties on the goods they are bringing in.

For example, if they buy cases of wine in a French supermarket, and don't buy any goods duty free or claim a VAT refund on anything purchased in the EU, they don't have to make a declaration and won't have to pay any tax or duty on arrival into the UK.

We aim to keep people and traffic flowing as freely as possible at our ports, airports and cross-channel rail terminals.

To help in this, HMRC has developed an online service (see slide 15) to help travellers check what taxes and duties may be due, declare goods and pay any tax or duty. They will be able to do this up to 72 hours before arriving in the UK.



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## How you can help

We're asking you, as partners, to familiarise yourselves with the information in this pack so you can assist and advise travellers with any queries.

Please tell your customers about these changes and if they need to do anything different. To make this easier for you, we've prepared communications resources you can download, copy or print.

There's a list on slide 19 for:

**Social media** – text and images to include in your social media messages or emails to customers travelling between the EU and the UK, in either direction.

**News article** – a short news item you can use in newsletters, websites or on-board magazines.

**Case studies** – examples you can include in your communications.

**Poster messages** – three posters you can put up in shops, duty-free outlets, passenger terminals and on-board ferries.

**Announcements** – short scripts you can use for announcements in passenger terminals and on board transport.

This is part of a wider HM Government communications campaign to make sure businesses and individuals know about important changes when the UK leaves the EU.

Prepare for Brexit at [gov.uk/brexit](https://www.gov.uk/brexit)



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## What we mean by duty-free goods and VAT refunds

### Duty-free goods

Duty-free goods in the UK means alcohol and tobacco products sold free of excise and VAT in duty-free shops in airports, ports and international UK train stations and on board scheduled ships and aircrafts and some trains travelling to or from the UK.

### Tax-free goods

This refers to goods sold in duty-free and tax free shops that are zero rated for VAT for individuals travelling to non-EU destinations.

### VAT refunds for personal goods

This refers to purchases where a VAT refund has been claimed on the goods before leaving the EU.



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# Travelling from the UK to the EU: summary of changes

Withdrawn on 31 January 2020



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## Goods for personal use: from the UK to the EU

Our priority is to keep the flow of travellers at ports, airports and cross-channel rail terminals moving as freely as possible.

- **The UK will introduce duty-free shopping** for all individuals travelling from the UK to the EU, treating them in the same way as individuals to non-EU countries. Duty-free tobacco and alcohol will be available from ports, airports and international train stations in the UK and on-board ships, planes and trains departing from the UK, if a travel operator chooses to offer them.
- **The UK will not introduce tax-free shopping** for EU residents buying goods and taking them from the UK to the EU. However, residents of non-EU countries will still be able to access tax free shopping when they leave the UK, even if they are travelling onwards to an EU country. These changes take effect at 11pm on the day the UK leaves the EU.

You can find out more on [GOV.UK](https://www.gov.uk)

**This approach will be temporary. A consultation will be launched shortly on tax and duty-free shopping and retail exports.**

Prepare for Brexit at [gov.uk/brexit](https://www.gov.uk/brexit)



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## Merchandise in baggage: exporting from the UK to the EU

Merchandise in baggage (MiB) means commercial goods intended for trade or business use, carried in a traveller's accompanied luggage or a small motor vehicle. For example, if a traveller buys jewellery for commercial use whilst on a trip here in the UK and takes it back in their suitcase to sell in the EU.

**For goods below the value of £900 and 1,000 kilograms in weight, not classed as restricted (which includes excise) or licensable goods:**

- **at any port:** travellers make a simple [online declaration](#) to HMRC up to five working days before departing from the UK.

**For goods above the value of £900 or 1,000 kilograms in weight, or classed as restricted (which includes excise) or licensable goods:**

- **at any port:** travellers or their agents submit a [full electronic customs declaration](#) to HMRC before departing from the UK.



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## Controls on cash: from the UK to the EU

Individuals travelling from the UK to the EU with £10,000 cash or more will need to make a declaration.

This is an extension to what currently happens for those travelling from the UK to a non-EU country.

They can make a declaration online on [GOV.UK](https://www.gov.uk), where they'll also find more information about cash controls.

Please note, cash includes notes and coins, bearer bonds, banker's drafts and some cheques.

The changes take effect at 11pm on the day the UK leaves the EU.

Prepare for Brexit at [gov.uk/brexit](https://www.gov.uk/brexit)



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## Travelling from the EU into the UK: summary of changes

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## Goods for personal use: from the EU to the UK

- Many travellers coming from the EU to the UK will notice little or no change
- Individuals travelling from the EU will still be able to bring back unlimited amounts of goods, including excise goods, for their own use, if they pay tax and duty in the EU.
- For example, if they buy cases of wine in a French supermarket and haven't bought any goods duty-free, they can go through the green channel because they've paid tax and duty in France.
- Travellers will have the alternative option to buy duty-free alcohol and tobacco at duty free shops in the EU and the UK and / or claim a VAT refund on purchases in the EU.
- If travellers buy duty-free items – such as tobacco or alcohol – they will be treated the same as travellers from non-EU countries. All of the allowances will apply across tax paid or tax free goods, not just the category of goods they purchase duty-free. A list of travellers' allowances are on slide 13.
- If travellers buy duty-free items – such as tobacco or alcohol – and exceed their traveller's allowance, they'll need to pay UK VAT and duties on the full value of the goods (not just those that exceed their allowance).
- If travellers claim a VAT refund in the EU, they'll need to pay UK VAT on all items they bring to the UK and current travellers' allowances will apply across all tax-paid and tax-free goods. If they exceed the allowances they will have to pay VAT and duties on the full value of the goods.
- We recommend individuals keep receipts for any purchases to show Border Force staff if requested.
- If they're travelling from a non-EU country, the allowances for bringing goods into the UK will stay the same.

Travellers thinking of buying duty-free goods or claiming a VAT refund can use HMRC's online service – see slide 15 for details. After Brexit you can find more information on [GOV.UK](https://www.gov.uk)

**A consultation will be launched shortly on tax and duty-free shopping and retail exports.**

**Prepare for Brexit at [gov.uk/brexit](https://www.gov.uk/brexit)**



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## Travellers' allowances

If travellers buy duty-free items – such as tobacco or alcohol – all of the allowances that apply for non-EU countries will apply.

If they exceed the travellers' allowances below, they'll need to pay UK tax and duties on the full value of the goods. These allowances are the existing allowances for travellers from non-EU countries.

### Alcohol:

- One litre of spirits or strong liqueurs (over 22% volume), or two litres of fortified wine (such as port or sherry), sparkling wine or any other alcoholic beverage of less than 22% volume. You may combine these allowances, provided that you do not exceed your total alcohol allowance.
- For example, if you only bring back one litre of fortified wine (50% of your full allowance of two litres), you may also bring back half a litre of spirits (50% of the full allowance) to make up your 100% alcohol allowance. Please note, this is only an example and other combinations are also allowed.

In addition, you may also bring back: 16 litres of beer, and four litres of still wine.

### Tobacco:

- 200 cigarettes, or 100 cigarillos, or 50 cigars, or 250g of tobacco (including shisha tobacco). You can combine these allowances, provided that you do not exceed your total tobacco allowance.
- For example, if you only bring back 100 cigarettes (50% of your full allowance of 200), you may also bring back 25 cigars (50% of the full allowance) to make up your 100% tobacco allowance. Please note, this is only an example and other combinations are also allowed.

### Other goods:

- A maximum of £390 worth of any other goods (e.g. adult clothing, handbags and electronic equipment).

If you are under 17 years of age, you cannot have any alcohol and tobacco allowances and will in all circumstances need to pay tax and duty on all of the alcohol you bring into the UK, regardless of where it is from.



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## On arrival in the UK

**Nothing to declare** – travellers with nothing to declare can continue to use the **green** channel where it exists at ports and airports. At locations without this facility, they can simply leave, as they do now. This also applies to travellers who've made an online declaration in advance.

**Goods to declare** – if travellers have goods to declare, we encourage them to use the new online service (see slide 15 for details). If they haven't used the online service, they can use the **red** channel where it exists, or a red point phone if available.

If there is **no red channel**:

- **at all ports, airports and international rail terminals** they should use the new online service (see slide 15). They can telephone the HMRC helpline if they need guidance to use this service.

The **blue** channel for EU arrivals will be removed.



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## The new online service for travellers

The new online service will be available from 11pm on the day the UK leaves the EU on [GOV.UK](https://www.gov.uk)

It allows travellers to check if they need to pay any tax or duty on goods for personal use before they arrive in the UK.

They can declare goods online and pay any tax or duty they owe up to 72 hours before arrival.

Travellers can also use the service if they're travelling from non-EU countries to the UK.

There's a different online service for declaring merchandise in baggage (see slide 16) and another for cash controls (see slide 17).



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## Merchandise in baggage: importing from the EU to the UK

### Merchandise in baggage: importing from the EU to the UK

- Merchandise in baggage (MiB) means commercial goods intended for trade or business use, carried in a traveller's accompanied luggage or a small motor vehicle. For example, if they buy jewellery for commercial purposes on a trip to the EU and bring it back in their suitcase to sell in the UK.

### **For goods below the value of £900 and 1,000 kilograms in weight, not classed as excise goods or goods subject to restriction on import:**

- at all international ports and airports (including Eurostar terminal): travellers make a simple online declaration to HMRC and pay duty or tax due from five working days before arriving in the UK.

### **For goods above the value of £900 and 1,000 kilograms in weight, or classed as excise goods or goods subject to restriction on import:**

- at any port: travellers or their agents submit a full electronic customs declaration to HMRC before arriving in the UK.

For more information please visit [GOV.UK](https://www.gov.uk)



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## Controls on cash: from the EU to the UK

Individuals travelling from the EU to the UK with £10,000 or more in cash will need to make a declaration.

This is an extension to what currently happens for those travelling from non-EU countries to the UK.

They can make a declaration online on [GOV.UK](https://www.gov.uk), where they'll find more information about cash controls.

Please note, cash includes notes and coins, bearer bonds, banker's drafts and some cheques.

The changes take effect at 11pm on the day the UK leaves the EU.

Prepare for Brexit at [gov.uk/brexit](https://www.gov.uk/brexit)



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## Links to other information for travellers

**Passports:** travellers should check [their passport is still valid](#) for their trip before travelling to the EU after the date the UK leaves the EU. They may also [need to renew](#) earlier than planned.

**Travel insurance:** those travelling in the EU after the UK leaves the EU should take out appropriate travel insurance that includes health cover. They should make sure their policy covers possible disruption. They can check what travel insurance should cover on [GOV.UK](#)

**Driving abroad:** After the UK leaves the EU, travellers driving their own vehicle or hiring one in the EU will need new documentation. They can check the new requirements on [GOV.UK](#)

**Pet travel:** [the rules](#) for taking a pet to any EU country will change if the UK leaves the EU. To make sure their pet is able to travel from the UK to the EU after the UK leaves the EU in any scenario, individuals should contact their vet at least four months before travelling to get the latest advice.



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## Communications resources

**Announcement script** (slide 20 and 21) – announcements which can be made on board planes, trains, ferries, or at ports, airports and international rail stations.

**Trade press article: Rules when travelling from the EU to the UK with goods for personal use** (slides 22 and 23) – information about the key changes which you can include in your magazine, newsletter or website.

**Case studies** (slides 24 and 25) – examples you can include in your communications.

**Social media assets** – text and imagery for use on your social media channels.

**Posters** – posters you can use in retail or port locations or on board ferries.



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## Announcement scripts: entering the UK

### Notes to announcers

For customs purposes, the Canary Islands, the north of Cyprus, Gibraltar and the Channel Islands are not part of the EU. For travel to and from these countries, please read the 'from non-EU countries' script.

### Script for travellers from EU countries to the UK

Please be aware the rules are changing if you buy tax- or duty-free goods or claim a VAT refund in the EU and bring the goods into the UK.

For most goods bought in the EU for personal use there's no change – you can still bring them into the UK without paying tax or duty if you have paid tax and duty in the EU. EU countries may offer tax- and duty-free goods at ports, airports and international rail stations to travellers to the UK, and UK residents may be eligible for VAT refunds. But if you do buy duty-free goods, allowances will apply across all the goods you have bought and you will need to pay tax and duty of the full amount if you exceed them. If you claim a VAT refund you will need to pay tax on all your purchases and allowances will apply on arrival in the UK.

Use HMRC's new online service to check, declare and pay if you owe tax or duty. Find out more at [GOV.UK](https://www.gov.uk)

### Script for travellers from non-EU countries to the UK

Please be aware there is no change to the allowances for bringing goods into the UK from a non-EU country.

You can now use HMRC's new online service to check if you need to pay tax and duty. You can pay online too, up to 72 hours before you arrive into the UK, instead of using the red channel at UK Customs.

If you are a non-EU resident you can continue to claim a VAT refund on the goods you buy in the UK but you need to submit your claim form on departure from the UK.

Find out more at [GOV.UK](https://www.gov.uk)

 Prepare for Brexit at [gov.uk/brexit](https://www.gov.uk/brexit)



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## Announcement scripts: leaving the UK

### Script for travellers from the UK to the EU and non-EU countries

Please be aware of the rules for duty-free and tax-free shopping.

You can buy duty-free goods when leaving the UK.

Tax-free shopping is not changing. You can only use this scheme if you are a non-EU resident, but you will now need to claim when you are leaving the UK for an EU country.

The duty-free rules for travel to non-EU countries remain the same.

Find out more at [GOV.UK](https://www.gov.uk)

Prepare for Brexit at [gov.uk/brexit](https://www.gov.uk/brexit)



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## Trade press article: Rules when travelling from EU to the UK with goods for personal use:

HMRC has a new online service, so if you're considering buying tax or duty-free goods or claiming a VAT refund, when you are in the EU, you can check how much it will cost you at the border on your return to the UK.

This could be particularly useful for travellers who are considering making a mixture of both tax and duty paid and tax and duty free purchases, as in those cases they could find that they have to pay tax on arrival if they are not aware of the allowances.

You can also use the service to declare goods and to pay tax and duties up to 72 hours before you arrive in the UK. You can find this service, along with more information, at [gov.uk/duty-free-goods](https://gov.uk/duty-free-goods).

If you're travelling from a non-EU country to the UK, the allowances for bringing goods into the UK stay the same – but you can also use the new online service at [gov.uk/duty-free-goods](https://gov.uk/duty-free-goods) to pay any tax and duty, up to 72 hours before you arrive in the UK.

For more information, please visit [GOV.UK](https://gov.uk)

 Prepare for Brexit at [gov.uk/brexit](https://gov.uk/brexit)



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## Trade press article (continued): Rules when travelling from the EU to the UK with goods for personal use:

### New rules for travellers shopping duty free or claiming VAT refunds in the EU

Individuals thinking of going on holiday and travelling from the EU to the UK, after the UK leaves the EU, are no doubt wondering what happens if the UK leave the EU without a deal.

What goods can I bring back in my luggage - is it still worth buying that bottle of gin in a duty-free shop? From 11pm on the day the UK leaves the EU, if there's no deal, there are changes if you're travelling from the EU to the UK with goods for your own use. This includes a new way to declare goods and pay any tax or duty due.

People travelling back from the EU will still be able to bring back unlimited amounts of goods for their own use, if they pay tax and duty in the EU. Travellers will have the alternative option to buy duty free alcohol and tobacco at duty free shops in the EU and the UK and / or claim a VAT refund on purchases in the EU.

If you buy something in duty free – for example, spirits or cigarettes at the airport – you will be subject to the allowances that apply to travellers from non-EU countries across all the goods you buy. If you exceed your traveller's allowance, you'll have to pay UK tax and duties on the full value of these goods (not just those that exceed your allowance). These are the same allowances that apply when travelling from non-EU countries to the UK.

And if you claim a VAT refund in the EU, you will need to pay tax on all items you bring into the UK and travellers' allowances will apply on arrival in the UK. If you exceed the allowances they will have to pay VAT and duties on the full value of the goods.

HMRC's online tool has a calculator to help travellers make choices about shopping tax and duty free after EU Exit.

 Prepare for Brexit at [gov.uk/brexit](https://www.gov.uk/brexit)



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## Case studies

### Solo traveller by air – duty free

Jane is in Paris for the weekend. She pays 1,000 euros for a new handbag; the price includes tax. At the airport going back to the UK, she's tempted to buy a bottle of duty-free champagne.

**If Jane doesn't buy the champagne:** she can enter the UK through the green channel. She paid tax on the handbag when she bought it in Paris.

**If Jane does buy the champagne:** because Jane has bought a duty-free item, the traveller's allowance now applies to her purchases. This allowance is £390 – Jane will have to pay tax and duty on the full value of the handbag because it cost more than this. The champagne is under the personal allowance for sparkling wine, which is two litres – so Jane does not have to pay tax and customs duty on the champagne. So, Jane will need to use HMRC's online service to pay the tax and duty or make a declaration in the red channel when she enters the UK.



## Case studies (continued)

### Solo airport traveller who claims a VAT refund

Sangeeta is on a business trip to Milan. She buys a leather jacket that costs 1,000 euros and claims a VAT refund. She also buys gifts, including clothes and chocolates, and pays tax on these items. As Sangeeta has claimed a VAT refund in Italy she will need to pay VAT on the total value of all the goods when she returns to the UK – she uses the online service to make a declaration, and to pay the tax and duty she owes in advance. Sangeeta makes sure she keeps the receipts for her purchases. On arriving back in the UK, Sangeeta can leave the airport through the green channel.

### Individual travelling by car

Paul takes his car to Belgium. At a supermarket he buys 20 litres of wine. The price includes tax and duty. He does not buy any other duty-free goods and returns by ferry to Dover. He has nothing to pay as he has already paid tax and duty – he can bring back unlimited amounts of goods for his personal use.

### Couple travelling by car

Paul and Chris take their car to Belgium. At a supermarket Paul buys 20 litres of wine. The price includes tax and duty. Chris buys a bottle of gin duty-free when they return by ferry to Dover. They have nothing to pay as Paul has already paid tax and duty and Chris is within the duty free allowance.



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## Social Media assets

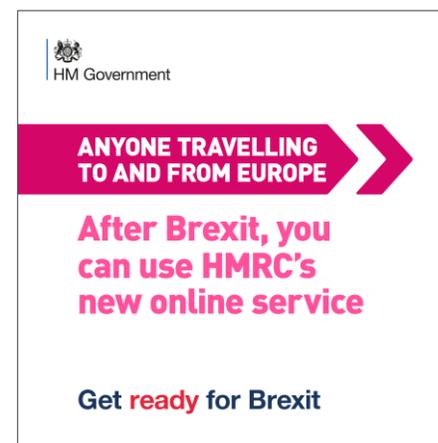
Below are some thumbnail examples of social media assets that accompany this toolkit.



Twitter



Motion sequence





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## Posters

Accompanying this toolkit is a suite of assets that are ready to use.

The posters are suitable for up to A1 printing, please make sure you use the high resolution pdfs that accompany this toolkit. They should not be printed any smaller than A5 to ensure that they are accessible for all and are designed to be printed on white paper in full colour.

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**ANYONE TRAVELLING TO AND FROM EUROPE**

**After Brexit, if you've bought goods that are tax or duty free in the EU, you may need to pay tax and duties before entering the UK**

Use HMRC's new online service from 72 hours before you arrive in the UK.

Find out more at [gov.uk/duty-free-goods](https://www.gov.uk/duty-free-goods)

Get ready for Brexit

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**ANYONE TRAVELLING TO AND FROM EUROPE**

**If you are planning to claim a VAT refund in the EU after Brexit, you will need to pay VAT and you may need to pay duties before entering the UK**

Use HMRC's new online service from 72 hours before you arrive in the UK.

Find out more at [gov.uk/duty-free-goods](https://www.gov.uk/duty-free-goods)

Get ready for Brexit

Prepare for Brexit at [gov.uk/brexit](https://www.gov.uk/brexit)



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## Where can I get more information?

GOV.UK is the main source of information about the new rules and online service, including HM Government's [EU Exit portal](#).



Visit [GOV.UK](#) for links to further information from the day the UK leaves the EU.



Look for updates on [social media](#) and in the trade press.



Invite HMRC to attend or present at any key meetings, forums or events you're hosting or attending.

Prepare for Brexit at [gov.uk/brexit](https://www.gov.uk/brexit)