



Ministry  
of Defence

**Defence Business Services**

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Ref: FOI2023/11196

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05 October 2023

Dear [REDACTED]

Thank you for your email of 12 September 2023 to the Ministry of Defence (MOD), requesting the following information:

- \*\* A description of the rules followed by MODMO in posting medals to recipients in the EU, in regard to customs declarations of the value of the package sent;*
- \* Whether these rules have altered as a result of or since Brexit;*
- \* How many medals are posted out by MODMO in the last available year, and how many in the same period were sent to addresses in the EU;*
- \* Whether the VAT or customs surcharge that EU recipients must pay to receive their medals is reclaimed by the UK government in any form;*
- \* If so, the annual amount claimed in each of the past five years."*

I am treating your correspondence as a request for information under the Freedom of Information Act 2000 (FOIA).

A search for the information has now been completed within the MOD and I can confirm all of the information in scope of your request is held and is shown below:

**A description of the rules followed by MODMO in posting medals to recipients in the EU, in regard to customs declarations of the value of the package sent.**

The issuance of medals for Service personnel internationally is via the British Forces Postal Office (BFPO), whilst for veterans or the Next of Kin packages are generally sent via Royal Mail or Parcel Force using International Tracked & Signed services. In both instances, the MOD Medal Office (MODMO) is required to comply with the international requirements for sending packages overseas. This usually requires the CN22 declaration form to be completed. Medals are not considered to have any commercial value however this does not mean that individual EU customs or postal officials in the receiving country will value the package in the same way. This is something the MOD has no influence over.

**Whether these rules have altered as a result of or since Brexit.**

The MODMO continues to comply with international postal requirements to despatch medals to veterans or their Next of Kin. Tightening of customs controls relating to safety, security and taxation has resulted in changes to international processes. Since July 2021, there have been several changes that affect sending packages to EU Member States and to non-EU countries due to the additional information required on the CN22 forms (Item Description, Value, etc.) and the Customs thresholds at which point taxes and duties are applied by EU and other non-EU countries Customs authorities, which vary from country to country.

**How many medals are posted out by MODMO in the last available year, and how many in the same period were sent to addresses in the EU.**

Please refer to table below.

<b>Despatched to/via</b>	<b>2022</b>	<b>2023</b>
<b>BFPO</b>	133	99
<b>Channel Islands</b>	16	19
<b>EU</b>	162	125
<b>International</b>	430	317
<b>UK</b>	25655	16279
<b>Grand Total</b>	<b>26396</b>	<b>16839</b>

To Note:

- 1) Dates in 2022 run from 1 January to 31 December and dates in 2023 run from 1 January to 24 September 2023
- 2) UK addresses include those sent for active Service personnel
- 3) The Queen's Platinum Jubilee Medals were not included in the above statistics as these were all sent via a third party contractor logistics to those serving personnel

**Whether the VAT or customs surcharge that EU recipients must pay to receive their medals is reclaimed by the UK government in any form.**

No charges have been reclaimed by the MOD.

**If so, the annual amount claimed in each of the past five years.**

No charges have been reclaimed by the MOD.

Under Section 16 of the FOIA (Advice and Assistance) you may wish to be aware of Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (codified version) ([legislation.gov.uk](http://legislation.gov.uk)) which can be accessed at the link below. Article 81 in particular has 4 points specifically on what is required to meet the relief exporting into EU countries:

<https://www.legislation.gov.uk/eur/2009/1186/article/81>

This information was provided to BFPO upon a request for guidance to His Majesty's Revenue and Customs.

Key Article 81 headlines are:

On production of satisfactory evidence to the competent authorities by the persons concerned, and provided the operations involved are not in any way of a commercial character, the following shall be admitted free of import duties:

- (a) decorations conferred by governments of third countries on persons whose normal place of residence is in the customs territory of the Community;
- (b) cups, medals and similar articles of an essentially symbolic nature which, having been awarded in a third country to persons having their normal place of residence in the customs territory of the Community as a tribute to their activities in fields such as the arts, the sciences, sport or the public service or as in recognition for merit at a particular event, are imported into the customs territory of the Community by such persons themselves;
- (c) cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a third country to be presented in the customs territory of the Community for the same purposes as those referred to in (b);

- (d) awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in third countries at business conferences or similar international events; their nature, unitary value or other features, must not be such as might indicate that they are being imported for commercial reasons.

The MOD has no influence over how the above legislation will be interpreted by EU customs officials or postal services in the receiving country.

If you have any queries regarding the content of this letter, please contact this office in the first instance.

If you wish to complain about the handling of your request, or the content of this response, you can request an independent internal review by contacting the Information Rights Compliance team, Ground Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail [CIO-FOI-IR@mod.gov.uk](mailto:CIO-FOI-IR@mod.gov.uk)). Please note that any request for an internal review should be made within 40 working days of the date of this response.

If you remain dissatisfied following an internal review, you may raise your complaint directly to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not normally investigate your case until the MOD internal review process has been completed. The Information Commissioner can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website at <https://ico.org.uk/>.

Yours sincerely,



Defence Business Services Secretariat