United Kingdom Customs Tariff: Reliefs from Import Duty

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## Schedules

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# Section 1

**Personal property belonging to individuals transferring their normal place of residence to the United Kingdom**

## 1.1 Goods eligible for relief

Full relief from import duty is available on any personal property intended for the personal use of the claimant or for meeting their household needs.

In particular, personal property includes:

* household effects including personal effects, household linen, furnishings and equipment intended for the personal use of the claimant or for use within their household
* cycles, motorcycles, private motor vehicles (and their trailers), camping caravans, pleasure craft and private aircraft
* household provisions appropriate to normal family requirements, household pets and saddle animals
* portable instruments of the applied or liberal arts (required by the claimant for their trade or profession)

## 1.2 Eligible claimants and consignees

Eligible claimants and consignees include individuals moving to or relocating back to the United Kingdom, or a person acting on their behalf

Applicants must apply as directed by HMRC.

## 1.3 Eligibility criteria and relief conditions

### 1.3.1 Standard case

The following criteria must be satisfied for an individual to be eligible for this relief:

* the individual must have been normally resident outside the United Kingdom for at least 12 consecutive months prior to the date the United Kingdom becomes the individual’s new normal place of residence
* relief is only available for personal property of the individual where the intended use in the United Kingdom is for the same purpose as the goods were used or intended to be used outside the United Kingdom.

Additionally:

* + for consumable goods, the individual must have possessed those goods for at least six months prior to the date they ceased to be normally resident outside the United Kingdom
	+ for non-consumable goods, the individual must have possessed and used those goods for at least six months prior to the date they ceased to be normally resident outside the United Kingdom

Goods may be imported in multiple consignments. All goods must be declared for free circulation within 12 months from the date of establishment, by the person concerned, of their normal place of residence in the UK.

Any personal property for which this relief has been granted may not be lent, used as security, hired out or transferred, whether free of charge or for money or money’s worth, within 12 months of the date the goods were imported without the approval of HMRC.

Granting the relief may be conditional upon property having borne fiscal charges in the county of departure.

### 1.3.2 Goods imported before the individual becomes normally resident in the UK

HMRC may grant this relief on personal property imported prior to the date the UK becomes the individual’s normal place of residence where:

* the individual undertakes to make the UK their normal place of residence within six months of the date the goods are imported
* a guarantee is provided for the duty that would incur on the goods in the event that the claim is not approved
* the same eligibility criteria and relief conditions set out in the standard case at paragraph 1.3.1 above apply, but with the following amendments to timescales:
	+ for consumable goods, the individual must have possessed those goods for at least six months prior to the date the goods were imported into the UK
	+ for non-consumable goods, the individual must have possessed and used those goods for at least six months prior to the date the goods were imported into the UK

### 1.3.3 An Individual leaves country where normally resident, but does not simultaneously become normally resident in the UK

HMRC may grant relief on personal property imported into the UK by an individual who, due to occupational commitments, ceases to be normally resident outside the UK but does not simultaneously become normally resident in the UK, provided:

* the individual gives an undertaking that they ultimately intend to make the UK their normal place of residence
* the individual complies with the time limit set by HMRC on a case-by-case basis of when the individual is expected to become normally resident in the UK
* if requested by HMRC, the individual provides a guarantee for the import duty that would be liable on the goods if the relief were not granted
* the same eligibility criteria and relief conditions as set out in the standard case at paragraph 1.3.1 above will apply but with the following amendments to timescales:
* for consumable goods, the individual must have possessed those goods for at least six months prior to the date the goods were imported into the UK
* for non-consumable goods, the individual must have possessed and used those goods for at least six months prior to the date the goods were imported into the UK
* goods may be imported in multiple consignments. All goods must be declared for free circulation within 12 months from the date of establishment, by the person concerned, of his normal place of residence in the UK
* any personal property for which this relief has been granted may not be lent, used as security, hired out or transferred, whether free of charge or for, money or money’s worth, within 12 months from the date the individual becomes normally resident in the UK, without the approval of HMRC (payment of the relevant duties becomes due if the property is lent, used as security, hired out or transferred before the end of the 12-month period – payment will be calculated based on duty rate and values on the day the items are lent or transferred)

## 1.4 Exclusions

The following goods are not eligible for this relief:

* alcoholic products
* tobacco or tobacco products
* commercial vehicles
* goods used for the purposes of a trade or profession, other than portable instruments of the applied or liberal arts

## 1.5 Eligibility criteria subject to exceptional waiver and relief conditions subject to exceptional waiver or variation

The following eligibility criteria and relief conditions are subject to exceptional waiver or variation:

* the requirement that the individual must have been normally resident outside the United Kingdom for at least 12 consecutive months prior to the date the United Kingdom becomes the individual’s new normal place of residence – the claimant must provide clear evidence that it was their intention to reside outside the United Kingdom for 12 months, but this intention could not be fulfilled
* the requirement that the individual possessed or used the goods for six months before ceasing to be normally resident outside the United Kingdom
* the requirement that the goods must be discharged from the free circulation procedure within 12 months from the date the UK becomes the individual’s new normal place of residence

Where an individual becomes normally resident in the UK due to exceptional political circumstances (e.g. political asylum) the following eligibility criteria and relief conditions are subject to waiver:

* the requirement for the individual to have possessed or used the goods for six months before ceasing to be normally resident outside the UK
* the requirement for the individual’s intended use of the personal property in the UK to be for the same purpose as the goods were used or intended to be used outside the UK
* the exclusion of commercial means of transport and articles for the exercise of a trade or profession
* the requirement that any personal property for which this relief has been granted may not be lent, used as security, hired out or transferred, whether free of charge or for money or money’s worth, within 12 months of the date the goods were imported, without the approval of HMRC

Where a claimant considers that exceptional circumstances apply such that any of the above eligibility criteria or relief conditions should be waived or varied, they should make an application for approval and provide evidence to support their application to the address given in paragraph 1.6

## 1.6 Prior approval to claim the relief

Individuals (or persons acting on their behalf) must apply in advance for approval to claim this relief.

To do this, the form TOR1 (see Annex II), detailing the goods being imported, together with the evidence required to support eligibility to claim this relief, must be sent to the Transfer of Residence (ToR) Team at:

HM Revenue and Customs
BT-NCH
BX9 1GZ

Individuals (or persons acting on their behalf) who have received prior approval to use this relief may also be approved to use a single commodity code on their import declaration when declaring goods under the relief, excluding excise goods and prohibited or restricted goods. This code can be found in Chapter 99 of the Tariff of the United Kingdom document.

# Section 2

**Goods imported on the occasion of a marriage**

## 2.1 Goods eligible for relief

Full relief from import duty is available on trousseaux and household effects.

Relief can also be granted to the claimant in respect of presents customarily given on the occasion of a marriage or entering into a civil partnership provided they were gifted by a person whose normal place of residence is outside the United Kingdom.

## 2.2 Eligible claimants and consignees

Eligible claimants and consignees include individuals moving to or relocating back to the United Kingdom due to their marriage or civil partnership, or persons acting on their behalf.

## 2.3 Eligibility criteria and relief conditions

The claimant’s normal place of residence must have been outside the United Kingdom for at least 12 consecutive months prior to the date of importation. The claimant must be able to provide evidence of their marriage or civil partnership.

Goods can be, subject to the provision of a guarantee, imported up to a maximum of two months before the date of the marriage or entering into a civil partnership.

Relief can also be claimed where the goods are imported up to four months after the date of the marriage or entering into a civil partnership.

Payment of the relevant duties becomes due if the property is lent or used in the manner described above. Payment will be calculated based on duty rate and values on the day the items are lent, used as security, hired out or transferred, whether free of charge or for money or money’s worth, within 12 months of the date the goods were imported, without the approval of HMRC.

Any personal property for which this relief has been granted may not be lent, used as security, hired out or transferred, whether free of charge or for money or money’s worth, within 12 months of the date the goods were imported, without the approval of HMRC.

Additionally, where the goods imported are as gifts given on the occasion of a marriage or entering into a civil partnership, the maximum value for each gift cannot exceed £900, and the gift must be received from a person who is normally resident outside the UK.

## 2.4 Exclusions

The following goods are not eligible this relief:

* alcoholic products
* tobacco or tobacco products

## 2.5 Eligibility criteria subject to exceptional waivers and relief conditions subject to exceptional waiver or variation

The following eligibility criteria and relief conditions are subject to waiver or variation:

* the requirement that the individual must have been normally resident outside the UK for at least 12 consecutive months prior to the date the UK becomes the individual’s new normal place of residence, provided that the intention of that individual was to be formally resident outside the UK for that period subject to exceptional s waiver
* exceptionally the requirement that the goods are imported no earlier than two months before the date of the marriage or civil partnership, and no later than four months afterwards

Where a claimant considers that exceptional circumstances apply such that any of the above eligibility criteria or relief conditions should be waived or varied, they should make an application for approval and provide evidence to support their application to the address given in Paragraph 1.6.

## 2.6 Declaring goods

Individuals (or persons acting on their behalf) eligible for this relief may also use a single commodity code on their import declaration when declaring goods under the relief, excluding excise goods and prohibited or restricted goods. This code can be found in Chapter 99 of the Tariff of the United Kingdom document.

# Section 3

**Property acquired by inheritance**

## 3.1 Goods eligible for relief

Full relief from import duty is available on inherited goods transferred to the United Kingdom.

## 3.2 Eligible claimants and consignees

Eligible claimants and consignees include:

* individuals normally resident in the United Kingdom
* legal persons engaged in non-profit making activities in the United Kingdom
* persons acting on behalf of the above

## 3.3 Eligibility criteria and relief conditions

In order to obtain relief:

* the claimant must be normally resident in the United Kingdom
* the claimant must have inherited the goods
* the goods must have been personal property of the deceased individual from whom the goods were inherited
* the goods must be discharged from the free circulation procedure no later than two years from the date on which probate is granted – goods may be imported in multiple consignments during this time period

## 3.4 Exclusions

The following goods are not eligible for this relief:

* alcoholic products
* tobacco or tobacco products
* commercial vehicles
* goods to be used for the purposes of a trade or profession carried on by an individual, other than portable instruments of the applied or liberal arts used in the trade or profession of the deceased
* stocks of raw materials and finished or semi-finished products and livestock and stocks of agricultural products (e.g. manure) exceeding the quantities appropriate to normal family requirements

## 3.5. Eligibility criteria subject to exceptional waivers and relief conditions subject to exceptional waiver or variation

The following eligibility criteria and relief conditions are subject to exceptional waiver or variation:

* the requirement that the goods must be discharged from the free circulation procedure no later than two years from the date on which probate is granted

Where a claimant considers that exceptional circumstances apply such that the above eligibility criteria or relief conditions should be exceptionally waived or varied, they should make an application for approval and provide evidence to support their application to the address given in Annex I.

# Section 4

**School outfits, educational materials and related household effects**

## 4.1 Goods eligible for relief

Full relief from import duty is available on the following goods belonging to pupils or students coming to the United Kingdom for the purpose of studying here where those items are intended for their personal use during the period of their studies:

* clothing, including underwear
* objects and instruments (including personal computers, calculators and typewriters) normally used by students for the purposes of their studies
* household effects – personal effects, household linen, furnishings and equipment

## 4.2 Eligible claimants and consignees

Eligible claimants and consignees include individuals studying full time in the United Kingdom, or persons acting on their behalf.

## 4.3 Eligibility criteria and relief conditions

For an individual to be eligible for this relief:

* the individual must be moving from a country outside the United Kingdom to enrol at a school, academy, college or university in the United Kingdom, for the purposes of studying on a full-time basis, thereby transferring their normal place of residence to the United Kingdom
* the goods must be owned by the individual and intended for their personal use

## 4.4 Exclusions

The following goods are not eligible for this relief:

* alcoholic products
* tobacco or tobacco products

## 4.5 Declaring goods

Individuals (or persons acting on their behalf) eligible for this relief may also use a single commodity code on their import declaration when declaring goods under the relief, excluding excise goods and prohibited or restricted goods. This code can be found in Chapter 99 of the Tariff of the United Kingdom document.

# Section 5

**Consignments containing goods of negligible value**

## 5.1        Goods eligible for relief

Full relief from import duty is available in respect of goods of negligible value imported into the United Kingdom within one or more consignments.

## 5.2        Eligible claimants and consignees

Eligible claimants and consignees include:

* the addressee of the consignment
* the person importing the goods
* a person acting on behalf of either of the above persons

## 5.3        Eligibility criteria and relief conditions

To be eligible for this relief:

* the consignment must be addressed to one or more persons located in the United Kingdom
* the consignment must have been despatched from a country or territory outside the United Kingdom to one or more recipients in the United Kingdom
* the intrinsic value of the goods must not exceed £135. For the purposes of this £135 limit, account should be taken of:
	+ goods within all consignments that are sent to the recipient within a series
	+ consignments addressed to a single person and consignments jointly addressed to that person and one or more other persons

“Intrinsic value” means:

* (for commercial goods) the price of the goods themselves when sold for export to the UK, excluding:
	+ transport and insurance costs, unless they are included in the price and not separately indicated on the invoice
	+ any other taxes and charges identifiable by the customs authorities from any relevant document(s)
* (for goods of a non-commercial nature) the price which would have been paid for the goods themselves if they were sold for export to the customs territory of the UK

## 5.4        Exclusions

The following goods are not eligible for this relief:

* alcoholic products
* tobacco or tobacco products
* perfumes and toilet waters

# Section 6

 **Consignments sent by one private individual to another**

## 6.1 Goods eligible for relief

Full relief from import duty is available in respect of consignments consisting of non-commercial goods that are imported into the United Kingdom by postal services.

##  6.2 Eligible claimants and consignees

Eligible claimants and consignees include private individuals who are the named consignee, or a person acting on their behalf.

A “private individual” means an individual acting only for themselves and not representing any group, company or organisation.

## 6.3 Eligibility criteria and relief conditions

To be eligible for this relief:

* the goods must be sent from a private individual outside the UK to a private individual in the UK
* consignments should not be sent on a frequent basis
* they must contain goods that are for the exclusive use by the consignee or their family
* the goods must not reflect any commercial intent of the sender, and the sender must not receive payment of any kind from the consignee, whether in money or money’s worth
* the value per consignment cannot exceed £39.00, but where it contains two or more items and the total value of the goods contained within it is more than £39.00, each item can be considered for relief separately

Relief in respect of the following goods is limited to the quantities given:

(a) tobacco products:

* 50 cigarettes
* 25 cigarillos (cigars of a maximum weight of three grams each)
* 10 cigars
* 50 grams of smoking tobacco
* a proportional assortment of these different products

(b) alcohols and alcoholic beverages:

* Still wines – two litres
* One litre of either:
* distilled beverages and spirits of an alcoholic strength by volume exceeding 22 % volume
* non-denatured ethyl alcohol of 80 % volume and over
* distilled beverages and spirits, and aperitifs with a wine or alcoholic base, tafia, saké or similar beverages, of an alcoholic strength by volume not exceeding 22 % volume (sparkling wines, liqueur wines)
* a proportional assortment of these different products

(c) perfume or toilet water:

* perfumes of no more than 50 grams
* toilet waters of no more than 0.25 litre

# Section 7

**Capital goods and other equipment imported on the transfer of business activities to the United Kingdom**

## 7.1 Goods eligible for relief

Full relief from import duty is available on capital goods and equipment of a business being transferred to the UK.

Where the business being transferred is an agricultural holding, full relief from import duty is also available on any livestock belonging to the business.

## 7.2 Eligible claimants and consignees

Eligible claimants and consignees include:

* persons transferring a business to the United Kingdom
* professional persons
* legal persons carrying on a non-profit making activity
* persons acting on the behalf of those listed above

## 7.3 Eligibility criteria and relief conditions

The following must be satisfied for the relief to be available:

* all activities carried on outside the UK must cease
* the new business, profession or non-profit making activity carried on in the UK must be of a similar nature as that carried on outside the UK
* the goods must:
	+ have been used by the business, profession or non-profit making activity for a minimum of 12 months before the date it ceased to operate in the country outside the UK
	+ be intended for a similar purpose in the UK
	+ be appropriate to the nature and size of the business, profession or non-profit making activity as re-established in the United Kingdom
	+ be brought into the United Kingdom within 12 months of ceasing activities outside of the United Kingdom

Any goods for which this relief has been granted may not be lent, used as security, hired out or transferred, whether free of charge or for money or money’s worth, within 12 months of the date the goods were discharged from the customs procedure and entered into free circulation without the approval of HMRC. This period may be extended up to 36 months as concerns hiring out or transfer if HMRC considers there is a risk of abuse of this relief.

Any goods disposed of before the expiry of the period shall entail payment of the relevant import duties on the goods concerned, at the rate applying on the date of disposal, on the basis of the type of goods and the customs value ascertained or accepted on that date by HMRC.

## 7.4 Exclusions

The following goods are excluded from this relief:

* means of transport which are not of the nature of instruments of production or of the service industry – for example, motor vehicles owned by the company, but provided to an employee for his own use as part of his remuneration package would not qualify for relief
* any goods intended for human consumption or animal feed
* fuel
* stocks of raw materials or finished or semi-finished products
* livestock in the possession of dealers

Relief is not available where the transfer of the business is a consequence of, or for the purpose of, merging with or being absorbed by a business already established in the UK; unless a new activity is set up.

## 7.5 Eligibility criteria subject to exceptional waivers and relief conditions subject to exceptional waiver or variation

The following eligibility criteria and relief conditions are subject to exceptional waiver or variation:

* the requirement that the goods have been used by the business, profession or non-profit making activity for a minimum of 12 months before the date it ceased to operate in the country outside the UK
* the requirement that the goods must be brought into the United Kingdom within 12 months of ceasing activities outside of the United Kingdom

Where a claimant considers that exceptional circumstances apply, such that any of the above eligibility criteria or relief conditions should be waived or varied, they should make an application for approval and provide evidence to support their application to the address given in Annex I.

# Section 8

**Agriculture and animals**

## 8.1 Goods eligible for relief

Full relief from import duty is available in respect of:

* agricultural, stock farming, beekeeping, horticultural and forestry products
* the products of fishing or fish-farming activities
* the products of hunting activities
* seeds, fertilisers and products for the treatment of soil and crops

## 8.2 Eligible claimants and consignees

Eligible claimants and consignees include:

* agricultural producers with properties operated by them in countries adjoining the UK
* UK fishermen
* UK sports persons
* persons acting on the behalf of those persons listed above

## 8.3 Eligibility criteria and relief conditions

Where the goods are agricultural, stock farming, beekeeping, horticultural and forestry products:

* the goods must be obtained from properties located in a country adjoining the UK – the properties must be operated by agricultural producers whose principal undertaking is within the UK and adjoining the other country
* stock farming products must be derived from an animal that originated in the UK, or held the status of domestic goods
* the goods must not have undergone any treatment other than that which normally follows their harvest or production

Where the goods are the products of fishing or fish-farming activities:

* the activity must be carried out by UK fishermen in lakes or waterways bordering the UK and another country
* the goods must not have undergone any treatment other than that which normally follows their production

Where the goods are the products of hunting activities:

* the activity must be carried out by UK sports persons on lakes or waterways bordering the UK and another country
* the goods must not have undergone any treatment other than that which normally follows their production

Where the goods are seeds, fertilizers and products for the treatment of soil and crops:

* the goods must be intended for use on properties located in the UK adjoining another country – the properties must be operated by agricultural producers whose principal undertaking is within the other country and adjoining the UK
* relief is limited to those quantities of goods required for the purpose of operating the property

# Section 9

**Educational, scientific and cultural materials; scientific instruments and apparatus**

## 9.1 Goods eligible for relief

Full relief from import duty is available on the goods listed in Tables 1, 2, and 3 below.

## 9.2 Eligible claimants and consignees

The following persons, or persons acting on their behalf:

* goods listed in Table 1(a) and 1(b) – the consignee
* goods listed in Tables 2(a), 2(b) and 3:
	+ public educational, scientific and cultural establishments or organisations
	+ departments of public establishments principally engaged in education or scientific research
	+ the establishments or organisations in the categories specified opposite each article in the column titled “Beneficiary establishment or organisations”, provided that the establishment or organisation has been approved by HMRC
* for Scientific instruments and apparatus not included in Table 2 imported exclusively for non-commercial purposes:
	+ public educational, scientific and cultural establishments or organisations
	+ departments of public establishments principally engaged in education or scientific research
	+ private establishments principally engaged in education or scientific research and authorised by HMRC

## 9.3 Eligibility criteria and relief conditions

For goods listed in Table 1, relief is available whoever the consignee and whatever the intended use of the materials.

For goods listed in Tables 2-3 relief is available to the eligible persons in paragraph 9.2.

In addition:

* items in table 3 are given relief provided that:
	+ such spare parts, components or accessories are imported at the same time as such instruments or apparatus or, where they are imported subsequently, they can be identified as being intended for instruments or apparatus where they would either:
		- have previously been admitted duty free, provided that such instruments or apparatus are still of a scientific nature at the time when relief is requested for the specific spare parts, components or accessories
		- be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories
	+ tools to be used for the maintenance, checking, calibration or repair of scientific instruments or apparatus, provided that these tools are imported at the same time as such instruments and apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus, where they have either:
		- previously been admitted duty free, provided that such instruments or apparatus are still of a scientific nature at the time when relief is requested for the tools
		- be entitled to relief at the time when such relief is requested for the tools
* for scientific instruments and apparatus not included in table 2 and the spare parts or components thereof, the items should be used exclusively for non-commercial purposes
* equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the UK shall be admitted free of import duties provided that:
	+ it’s intended for use by or with the agreement of the members or representatives of the establishments and organisations outside the UK in the context and within the limits of scientific cooperation agreements, the purpose of which is to carry out international scientific research programmes in scientific research establishments based in the Community and approved by HMRC
	+ it remains the property of a natural or legal person resident outside the UK during its stay in the UK
	+ the equipment is for the purpose of scientific research carried out for non-profit making purposes
* establishments that cease to fulfil the conditions of entitlement for items they have or will import must notify HMRC

Aside from the items in Table 1 goods imported under this relief may not be lent, hired out or transferred, whether free of charge or for consideration of money or money’s worth without the approval of HMRC. If approval is not given the rate of duty applied will be the rate at the date of the loan, hire or transfer.

## 9. 4 Definitions for the purposes of this relief

‘Scientific instrument or apparatus’ means any instrument or apparatus which, by reason of its objective technical characteristics and the results which it makes possible to obtain, is mainly or exclusively suited to scientific activities.

‘Imported for non-commercial purposes’ shall be considered to apply to scientific instruments or apparatus intended to be used for non-profit-making scientific research or educational purposes.

‘Equipment’ means instruments, apparatus, machines and their accessories including spare parts and tools specially designed for their maintenance, inspection, calibration or repair, used for the purpose of scientific research**.**

## 9.5 Prior approval to claim the relief

Aside from the items ~~i~~n Table 1 prior approval is required to claim this relief. The head of the organisation or establishment (or a person acting on their behalf) must apply to HMRC the address given in Annex I.

The application must include a written statement declaring that the applicant is aware of the obligations associated with the relief and include an undertaking to comply with them.

Where the goods are of a type listed in Table 3, the applicant must include the following information for each type of instrument or apparatus:

* the precise trade description of the instrument or apparatus used by the manufacturer, its presumed combined nomenclature classification, and the objective technical characteristics on the basis of which the instrument or apparatus is considered to be scientific
* the name or business name of the manufacturer and, if available, the supplier
* the country of origin of the instrument or apparatus
* the address where the instrument or apparatus is to be used
* the precise use for which the instrument or apparatus is intended
* the quantity being imported
* documentary evidence providing all relevant information on the characteristics and technical specifications of the article (e.g. manuals etc.)

## Table 1A.   Books, publications and documents

| **CN code** | **Description** |
| --- | --- |
| 3705 | Photographic plates and film, exposed and developed, other than cinematograph film: |
| ex 3705 90 10 | Microfilms of books, children's picture books and drawing or painting books, school exercise books (workbooks), crossword-puzzle books, newspapers and periodicals, printed documents or reports of a non-commercial character, and of loose illustrations, printed pages and reproduction proofs for the production of books |
| ex 3705 10 00 | Reproduction films for the production of books |
| ex 3705 90 90 |   |
| 4903 00 00 | Children's picture, drawing or colouring books |
| 4905 | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed |
| ex 4905 90 00 | * Other
* Maps, charts and diagrams of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics
 |
| ex 4906 00 00 | Architectural, industrial or engineering plans and designs and reproductions thereof |
| 4911 | Other printed matter, including pictures and photographs: |
| 4911 10 | Trade advertising material, commercial catalogues and the like: |
| ex 4911 10 90 | – – Other * Catalogues of books and publications, being books and publications offered for sale by publishers or booksellers established outside the UK
* Catalogues of films, recording or other visual and auditory materials of an educational, scientific or cultural character
* Posters for the promotion of tourism and tourist publications, brochures, guidebooks, timetables, pamphlets and like publications, whether or not illustrated, including those published by private concerns, designed to encourage the public to travel outside the UK, including microcopies of such articles
* Bibliographical information material for distribution free of charge
* Other:
 |
| 4911 99 00 | * Other:
* Loose illustrations, printed pages and reproduction proofs to be used for the production of books, including microcopies of such Articles
* Microcopies of books, children's picture books and drawing or painting books, school exercise books (workbooks), crossword puzzle books, newspapers and periodicals and of documents or reports of a non-commercial character
* Publications designed to encourage the public to study outside the UK, including microcopies of such publications
* Meteorological and geophysical diagrams
 |
| 9023 00 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses: |
| ex 9023 00 80 | * Other:
* Maps and charts in relief of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics
 |

## Table 1B.   Visual and auditory materials of an educational, scientific or cultural character

|  |
| --- |
| The articles listed in Annex 2A produced by the United Nations or any of its specialised agencies |

## Table 2A.   Visual and auditory materials of an educational, scientific or cultural character

| **CN code** | **Description** | **Beneficiary establishment or organisations** |
| --- | --- | --- |
| 3704 00 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed: | All organisations (including broadcasting and television organisations), institutions or associations approved by HMRC for the purpose of duty-free admission of these goods    |
| ex 3704 00 10 | * Plates and film:
* Cinematograph film, positives, of an educational, scientific or cultural character
 |
| ex 3705 | Photographic plates and film, exposed and developed, other than cinematograph film:* Of an educational, scientific or cultural character
 |
| 3706 | Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track: |
| 3706 10 | * Of a width of 35 mm or more:
* Other:
 |
| ex 3706 10 99 | * Other positives:
* Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes
* Archival film material (with or without sound track) intended for use in connection with newsreel films
* Recreational films particularly suited for children and young people
* Other films of educational, scientific or cultural character
 | All organisations (including broadcasting and television organisations), institutions or associations approved by HMRC for the purpose of duty-free admission of these goods   |
| 3706 90 | –  Other– – Other– – – Other positives  |
| ex 3706 90 51ex 3706 90 91ex 3706 90 99 | * Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes
* Archival film material (with or without sound track) intended for use in connection with newsreel films
* Recreational films particularly suited for children and young people
* Other films of educational, scientific or cultural character
 |
| 4911 | Other printed matter, including printed pictures and photographs:* Other:
 |
| ex 4911 99 00 | * Other:
* Microcards or other information storage media required in computerised information and documentation services of an educational, scientific or cultural character
* Wall charts designed solely for demonstration and education
 |  All organisations (including broadcasting and television organisations), institutions or associations approved by HMRC for the purpose of duty-free admission of these goods    |
| ex 8523 | Discs, tapes, solid-state non-volatile storage devices, ‘smart cards’ and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:* Of an educational, scientific or cultural character
 |
| ex 9023 00 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:* Patterns, models and wall charts of an educational, scientific or cultural character, designed solely for demonstration and education
* Mock-ups or visualisations of abstract concepts such as molecular structures or mathematical formulae
 |
| Various | Holograms for laser projectionMulti-media kitsMaterials for programmed instructions, including materials in kit form with the corresponding printed materials |

## Table 2B: Collector’s pieces and works of art of an educational, scientific or cultural character

|  |  |  |
| --- | --- | --- |
| **CN code** | **Description** | **Beneficiary establishment or organisations** |
| Various | Collectors’ pieces and works of art, not intended for sale | Galleries, museums and other institutions approved by HMRC for the purpose of duty-free admission of these goods |

## Table 3

|  |
| --- |
| **Goods** |
| Spare parts, components or accessories specifically suitable for scientific instruments or apparatus |
| Tools to be used for the maintenance, checking, calibration or repair of scientific instruments or apparatus |
| **Equipment for use in international scientific research programmes** |
| Equipment for use in international scientific research programmes |

# Section 10

**Laboratory animals and biological or chemical substances intended for research**

## 10.1 Goods eligible for relief

Full relief from import duty is available for:

* animals described in the Tariff, Chapters 1 or 3 or under the heading 30 02 which have been bred or specially prepared for scientific research
* the biological and chemical substances set out in Table 4

## 10.2 Eligible claimants and consignees

Establishments mainly involved in non-commercial and non-profit making education or scientific research (including a division of a public establishment), and persons acting on their behalf.

Where the establishment is private, it must hold a letter from the Home Office confirming the designation of the establishment under the terms of the Animals (Scientific Procedures) Act 1986.

## 10.3 Eligibility criteria and relief conditions

The goods must be imported exclusively for non-commercial purposes and intended for use in either:

* public establishments principally engaged in education or scientific research
* departments of public establishments principally engaged in education or scientific research
* private establishments principally engaged in education or scientific research and authorised by HMRC to receive such items duty free

For those goods listed in Table 4:

* there must be no equivalent production in the UK
* the goods must be mainly or exclusively suited to scientific research on account of their specificity or degree of purity

## 10.4 Prior approval to claim the relief

Public establishments do not require prior approval to claim this relief.

For private establishments wishing to claim the relief, the head of the establishment or an authorised representative will need to make a written application to HMRC on behalf of the establishment, for prior approval to claim the relief. If the private establishment wishes to claim relief from import duty on imported laboratory animals, their letter from the Home Office confirming the designation of the establishment under the terms of the Animals (Scientific Procedures) Act 1986 must be attached to the application. The address for applications is given at Annex I.

## Table 4

| **Tariff heading** | **Description** |
| --- | --- |
| 284590 | Helium-3 |
| 284590 | (Oxygen-18) Water |
| 290129 | 3-Methylpent-1-ene |
| 290129 | 4-Methylpent-1-ene |
| 290129 | 2-Methylpent-2-ene |
| 290129 | 3-Methylpent-2-ene |
| 290129 | 4-Methylpent-2-ene |
| 290219 | P-Mentha-1(7), 2-diene beta-Phellandrene |
| 290369 | 4,4’-Dibromobiphenyl |
| 290410 | Ethyl methanesulphonate |
| 292390 | Decamethonium bromide (INN) |
| 292690 | 1-Naphtonitrile |
| 292690 | 2-Naphtonitrile |
| 293621 | Retinyl acetate |
| 350790 | Phosphoglucomutase |
| 3204 | Orcoacid Sulphurhodamine G |

# Section 11

**Therapeutic substances of human origin and blood-group and tissue-typing reagents**

## 11.1 Goods eligible for relief

Full relief from import duty is available for the following goods:

* therapeutic substances of human origin
* blood-grouping reagents
* tissue-typing reagents
* the special packaging essential for the transport of these goods
* any solvents and accessories needed for the use with the substances or reagents which are included in the consignments

“Therapeutic substances of human origin” means human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasma protein, human immunoglobulin and human fibrinogen).

“Blood-grouping reagents” means all reagents, whether of human, animal, plant or other origin used for blood-type grouping and for the detection of blood incompatibilities.

“Tissue-typing reagents” means all reagents, whether of human, animal, plant or other origin used for the determination of human tissue-types.

## 11.2 Eligible claimants and consignees

Relief can be obtained if the claimant is one of the following:

* a public institution or laboratory
* a private establishment authorised by the Department of Health and Social Care to import and use the goods covered by this relief
* persons acting on behalf of any of the above

## 11.3 Eligibility criteria and relief conditions

The goods must be:

* for exclusive use for non-commercial medical or scientific purposes
* accompanied by a certificate of conformity issued by a duly authorised body in the country of departure
* in containers bearing a special label identifying them

# Section 12

**Instruments and apparatus intended for medical research, establishing medical diagnosis or carrying out medical treatment**

## 12.1 Goods eligible for relief

Full relief from import duty is available for:

* instruments and apparatus intended for medical research, establishing medical diagnosis or carrying out medical treatment
* spare parts, components and accessories specifically for eligible instruments and apparatus
* tools to be used for maintaining, checking, calibrating or repairing eligible instruments and apparatus

## 12.2 Eligible claimants and consignees

Where approved by HMRC, relief can be obtained by a:

* health authority
* hospital department
* medical research institution, including charitable institutions involved in supporting medical research
* by persons acting on behalf of those listed above

## 12.3 Eligibility criteria and relief conditions

The goods must be either:

* purchased by such health authorities, hospitals or medical research institutions entirely with funds supplied by a charitable or philanthropic organisation, or with voluntary contributions
* donated by a charitable or philanthropic organisation, or by a private individual, to health authorities, hospital departments or medical research institutions approved by HMRC to receive such items duty free:
* the donation of the goods must not conceal any commercial intent on the part of the donor
* the donor must be in no way connected with the manufacturer of the goods

Where the goods are spare parts, components or accessories specifically suitable for eligible instruments or apparatus, or tools to be used for the maintenance, checking, calibration or repair of eligible instruments or apparatus, they must either:

* be imported at the same time as the instruments or apparatus
* be imported subsequently, but are identifiable as being intended for instruments or apparatus previously admitted duty-free

Any goods for which this relief has been granted may not be lent, hired out or transferred, whether free of charge or for consideration of money or money’s worth, without the approval of HMRC.

## 12.4 Prior approval to claim the relief

The head of the establishment or organisation, or an authorised representative, must apply to HMRC at the address given in Annex I on behalf of the establishment or organisation for prior approval to claim the relief. Applications must include the following information for each instrument or apparatus and their spare parts, components, accessories and tools:

* the precise trade description of the instrument, apparatus or spare part etc. used by the manufacturer and its presumed Combined Nomenclature classification
* the name or business name of the manufacturer and, if available, the supplier
* the country of origin of the instrument or apparatus
* the address where the instrument or apparatus is to be used
* the use to which the instrument or apparatus is to be put

In the case of donated instruments, apparatus or spare parts etc., the application must also include:

* The name or business name and address of the donor
* A declaration by the applicant to the effect that:
	+ the donation of the instrument, apparatus or spare part etc. in question does not conceal any commercial intent on the part of the donor
	+ the donor is in no way associated with the manufacturer of the instrument, apparatus or spare part etc. on which relief is requested

# Section 13

**Reference substances for the quality control of medicinal products**

## 13.1 Goods eligible for relief

Full relief from import duty is available for reference substances used for quality control in the manufacture of medicinal products to ensure the quality, safety and efficacy of the medicinal products.

## 13.2 Eligible claimants and consignees

Eligible claimants and consignees include manufacturers of medicinal products, or persons acting on their behalf.

## 13.3 Eligibility criteria and relief conditions

The reference substances must be approved by the World Health Organisation for such use. Consignments containing these goods must be addressed to a person that has been authorised by HMRC to receive such goods free of import duty.

## 13.4 Prior approval to claim the relief

Persons wishing to claim the relief must make a written application for prior approval to the address given in Annex I.

The application must include evidence that the goods are approved by the World Health Organisation for use as a reference substance.

# Section 14

**Pharmaceutical products used at international sporting events**

## 14.1 Goods eligible for relief

Full relief from import duty is available for pharmaceutical products for medical use by individuals or animals.

## 14.2 Eligible claimants and consignees

Eligible claimants and consignees include:

* individuals visiting the United Kingdom to participate in an international sporting event
* individuals visiting the United Kingdom that are accompanying an animal that will be participating in an international sporting event
* persons acting on the behalf of those listed above

## 14.3 Eligibility criteria and relief conditions

The amount of goods eligible for relief is limited to the amount required in relation to the length of time of the individual’s or animal’s stay in the United Kingdom.

# Section 15

**Goods for use by charitable or philanthropic organisations – goods for general purposes**

## 15.1 Goods eligible for relief

Full relief from import duty is available in respect of the following goods where organisations will need to be approved by HMRC:

* basic necessities for distribution free of charge to needy people
* goods of any description to be used or sold at non-regular charity events for the benefit of needy people
* equipment and office materials used solely for meeting the operating needs or carrying out the charitable or philanthropic aims of a charitable or philanthropic organisation

“Basic necessities” are considered to be those goods required to meet the immediate needs of human beings and include:

* food
* medicines
* clothing
* blankets
* orthopedic equipment
* crutches

## 15.2 Eligible claimants and consignees

UK state organisations, other charitable or philanthropic organisations approved by HMRC and persons acting on their behalf.

## 15.3 Eligibility criteria and relief conditions

Any goods for which this relief has been granted may not be lent, hired out or transferred for purposes other than those set out in the eligibility criteria, whether free of charge or for consideration of money or money’s worth, without prior notification to HMRC.

Any goods disposed shall be subject to prior payment of import duties, at the rate applying on the date of the disposal on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by HMRC.

## 15.4 Exclusions

The following goods are excluded from this relief:

* alcoholic products
* tobacco or tobacco products
* coffee and tea
* motor vehicles other than ambulances

## 15.5 Prior approval to claim the relief

Charitable and philanthropic organisations given general approval by HMRC are considered to be:

* those registered by the Charities Commission or the Office of the Scottish Charities Regulator
* state organisations which are devoted to welfare
* the following, as long as they are non-profit making and their objective is the welfare of the needy:
	+ hospitals
	+ youth organisations
	+ clubs, homes and hostels for the aged
	+ orphanages and children’s homes
	+ organisations set up for the relief of distress caused by particular disasters in the United Kingdom
	+ organisations concerned with the relief of distress generally (such as the British Red Cross Society or the Salvation Army)

Organisations not falling within the general pre-approved category set out above who wish to claim the relief must make a written application for prior approval to HMRC at the address given in Annex I.

The application must give full details of the goods to be imported and their intended use.

# Section 16

**Goods for use by charitable or philanthropic organisations – goods for the benefit of disabled persons**

## 16.1 Goods eligible for relief

Full relief from import duty can be claimed on any goods specially designed to give educational, employment or social help to people with physical or mental disabilities. Relief is also given to spare parts, components and accessories specifically for such goods, and tools to be used for the maintenance, checking, calibration or repair.

## 16.2 Eligible claimants and consignees

Eligible claimants and consignees include:

* disabled persons (or their nominated carer) importing goods for their own use
* institutions and organisations principally engaged in the education of, or the provision of assistance to, disabled persons, and approved by HMRC
* persons acting on the behalf of those mentioned above

## 16.3 Eligibility criteria and relief conditions

Any spare parts, components or accessories specifically for intended for eligible goods, or tools to be used for the maintenance, checking, calibration or repair of eligible goods must be either:

* imported at the same time as the goods
* imported subsequently, but are identifiable as being intended for eligible goods:
* which have previously been admitted duty free
* which would be entitled to relief at the time when such relief is requested for the specific spare parts, components, accessories or tools in question

Any goods for which this relief has been granted may not be lent, hired out or transferred whether free of charge or for consideration of money or money’s worth, without the approval of HMRC.

Any goods disposed shall be subject to prior payment of import duties, at the rate applying on the date of the disposal on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by HMRC.

Where the claimant is not an individual, the following additional obligations must be met:

* the goods must be dispatched directly to the declared place of destination
* the goods must be included in the institution or organisation’s inventory
* the goods must be used exclusively for the purposes of the educational, scientific or cultural advancement of disabled persons
* the institution or organisation will facilitate any checks HMRC considers necessary to ensure that the conditions for granting relief are satisfied or remain satisfied

## 16.4 Prior approval to claim the relief

Individuals

Individuals do not require prior approval if importing eligible goods for their own use in their accompanied baggage.

For any other method of importation, the prior approval procedure for institutions or organisations must be followed by the individual or their nominated carer. A letter of support confirming the individual’s status as a disabled person, from a medical professional (e.g. their General Practitioner or hospital consultant) should accompany the application for approval.

Institutions or Organisations

The head of the institution or organisation, or an authorised representative, must apply on behalf of the institution or organisation to HMRC for prior approval to claim the relief. They must include a written statement declaring that they are aware of the obligations listed in section 16.3 above and include an undertaking to comply with them.

Applications must also include the following information for each article:

* the precise trade description of the article used by the manufacturer, its presumed combined nomenclature classification, and the objective technical characteristics indicating that the article was specially designed for the education, employment or social advancement of disabled persons
* the name or business name of the manufacturer and, if applicable, the supplier;
* the country of origin of the article
* the destination address of the article
* the precise use for which the article is intended
* the price of the article or its value for customs purposes
* the quantity being imported
* documentary evidence providing all relevant information on the characteristics and technical specifications of the article (e.g. manuals etc.)

Applications must be made to the address given in Annex I.

# Section 17

**Goods for use by charitable or philanthropic organisations - goods for the benefit of blind an**d **partially sighted** **persons**

## 17.1 Goods eligible for relief

Full relief from import duty can be claimed on:

* goods listed in Tables 5 and 6 specially designed for the educational, scientific or cultural advancement of blind persons
* spare parts, components or accessories specifically for the goods listed in Table 6, as well as tools to be used for the maintenance, checking, calibration or repair of such goods

## 17.2 Eligible claimants and consignees

Eligible claimants and consignees include:

* blind persons (or their nominated carer) importing goods for their own use
* institutions and organisations concerned with the education of, or the provision of assistance to, the blind, which have been approved by HMRC
* persons acting on the behalf of those listed above

## 17.3 Eligibility criteria and relief conditions

Where relief is claimed in respect of spare parts, components or accessories specifically for the goods listed in Table 6, and tools to be used for the maintenance, checking, calibration or repair of such goods they must either be:

* imported at the same time as the goods in Table 6
* imported subsequently, but are identifiable as being intended for goods listed in Table 6, which either:
* have previously been admitted duty free
* been entitled to relief at the time when such relief is requested for the specific spare parts, components, accessories or tools in question

Any goods for which this relief has been granted may not be lent, hired out or transferred whether free of charge or for consideration of money or money’s worth, without the approval of HMRC:

* should approval be given for goods to be lent, hired out or transferred to a person, institution or organisation entitled to benefit from such relief pursuant to Section 17, the relief shall continue to be granted provided the person, institution or organisation uses the goods for purposes which confer the right of such relief
* in other cases, loan, hiring out or transfer shall be subject to prior payment of customs duties, at the rate applying on the date of the loan, hiring out or transfer, based on the type of goods or equipment and the customs value ascertained or accepted on that date by HMRC

Where the claimant is not an individual, the following additional obligations must be met:

* the goods must be dispatched directly to the declared place of destination
* the goods must be included in the institution or organisation’ inventory
* the goods must be used exclusively for the purposes of the educational, scientific or cultural advancement of blind persons
* the institution or organisation will facilitate any checks HMRC considers necessary to ensure that the conditions for granting relief are satisfied or remain satisfied

## 17.4 Prior approval to claim the relief

Individuals

Individuals do not require prior approval if importing eligible goods for their own use in their accompanied baggage.

For any other method of importation, the prior approval procedure for institutions or organisations must be followed by the individual, person acting on their behalf or their nominated carer. A letter of support confirming the individual’s status as a disabled person, from a medical professional (for example, their General Practitioner or hospital consultant) should accompany the application for approval.

Institutions or Organisations

The head of the institution or organisation, or an authorised representative, must apply on behalf of the institution or organisation to HMRC for prior approval to claim the relief. They must include a written statement declaring that they are aware of the obligations listed in section 17.3 above and include an undertaking to comply with them.

Applications must also include the following information for each article:

* the precise trade description of the article used by the manufacturer, its presumed combined nomenclature classification, and the objective technical characteristics indicating that the article was specially designed for the education, employment or social advancement of disabled persons
* the name or business name of the manufacturer and, if applicable, the supplier;
* the country of origin of the article
* the destination address of the article
* the precise use for which the article is intended
* the price of the article or its value for customs purposes
* the quantity being imported
* documentary evidence providing all relevant information on the characteristics and technical specifications of the article (e.g. manuals etc.)

Applications must be made to the address given in Annex I.

## Table 5 Referenced in section 17

| **CN code** | **Description** |
| --- | --- |
| 4911 | Other printed matter, including printed pictures and photographs: |
| 4911 10 | Trade advertising material, commercial catalogues and the like: |
| ex 4911 10 90 | – – Other:–  In relief for the blind and partially sighted–  Other: |
| ex 4911 91 00 | Pictures, designs and photographs |
| ex 4911 99 00 | – – Other* In relief for the blind and partially sighted
 |

## Table 6

**Referenced in section 17**

| **CN code** | **Description** |
| --- | --- |
| 4802 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading No 4801 or 4803; hand-made paper and paperboard:* Other paper and paperboard, not containing fibres obtained by mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:
 |
| ex 4802 55 | * Weighing 40 gorm2 or more but not more than 150 gorm2, in rolls
* Braille paper
 |
| ex 4802 56 | * Weighing 40 gorm2 or more but not more than 150 gorm2, in sheets, with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state
* Braille paper
 |
| ex 4802 57 00 | – – Other, weighing 40 gorm2 or more but not more than 150 gorm2– Braille paper |
| ex 4802 58 | – – Weighing more than 150 gorm2:– Braille paper– Other paper and paperboard of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: |
| ex 4802 61 | – – in rolls |
| ex 4802 61 80 | – – – Other– Braille paper |
| ex 4802 62 00 | – – In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state– Braille paper |
| ex 4802 69 00 | – – Other– Braille paper |
| 4805 | Other uncoated paper and paperboard, in rolls or sheets not further worked or processed than as specified in note 3 this chapter |
| ex 4805 91 00 | – – Weighing 150 gorm2 or less– Braille paper |
| ex 4805 92 00 | – – Weighing more than 150 gorm2 but less than 225 gorm2:– Braille paper |
| 4805 93 | – – Weighing 225 gorm2 or more: |
| ex 4805 93 80 | – – – Other:– Braille paper |
| 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres |
| 4823 90 | – Other: |
| ex 4823 90 40 | – – Paper and paperboard, of a kind used for writing, printing or other graphic purposes– Braille paper |
| ex 6602 00 00 | Walking-sticks, seat-sticks, whips, riding-crops and the like:– White canes for the blind and partially sighted |
| ex 8469 | Typewriters and word-processing machines:– Adapted for use by the blind and partially sighted |
| ex 8471 | Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:* Equipment for the mechanical production of braille and recorded material for the blind
 |
| ex 8519 | Sound recording or sound reproducing apparatus:* Record-players and cassette players specially designed or adapted for the blind and partially sighted
 |
| ex 8523 | Discs, tapes, solid-state non-volatile storage devices, ‘smart cards’ and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:– Talking books– Magnetic tapes and cassettes for the production of Braille and talking books |
| 9013 | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter: |
| ex 9013 80 | * Other devices, appliances and instruments
 |
| 9021 | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability |
| 9021 90 | * Other
 |
| ex 9021 90 90 | – – Other:– Electronic orientator and obstacle detector appliances for the blind and partially sighted– Television enlargers for the blind and partially sighted– Electronic reading machines for the blind and partially sighted |
| 9023 00 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses: |
| ex 9023 00 80 | – Other:– Teaching aids and apparatus specifically designed for the use of the blind and partially sighted |
| ex 9102 | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No 9101:* Braille watches with cases other than of precious metals
 |
| 9504 | Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment: |
| 9504 90 | – Other: |
| ex 9504 90 90 | – – Other:– Tables games and accessories specially adapted for the use of the blind and partially sighted |
| Various | All other articles specially designed for the education, scientific or cultural advancement of the blind and partially sighted |

# Section 18

**Goods for the benefit of disaster victims**

## 18.1 Eligible goods

Full relief from import duty is available for goods imported to alleviate the impact of a disaster.

For the purposes of this relief an incident will be termed a disaster once a Minister from HM Treasury makes an announcement to that effect.

A description of the goods to which this section applies will be specified in a notice published by HM Treasury, as provided by regulation 4A of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431). Further conditions in relation to the goods are set out in section 18.3 below.

## 18.2 Eligible claimants and consignees

Subject to section 18.5 below, a person is an eligible claimant or consignee for the purposes of this section if that person falls within a description set out in paragraphs (a) to (g) below.

1. United Kingdom state organisations, including national, regional and local authorities; government agencies; and bodies governed by public law (as defined in regulation 2(1) of the Public Contracts Regulations 2015 (S.I. 2015/102)
2. persons that are contracted by any of the bodies at (a) above to provide a service to the public
3. charitable or philanthropic organisations
4. disaster-relief agencies
5. importers who sell to one of the persons at (a) to (d) above, whether directly or indirectly
6. importers who donate to one of the persons at (a) to (d) above
7. persons acting on behalf of any of the persons at (a) to (f) above.

## 18.3 Eligibility criteria and relief conditions

It is a condition of relief that the goods are:

* distributed free of charge to victims of disasters occurring in or affecting the United Kingdom or
* made available free of charge to the victims of such disasters, before being returned to the organisation which made them available.

For the purposes of this relief, goods that are distributed or made available free of charge include goods distributed or made available in the course of a service to the public in return for a fee, charge or similar that an organisation defined in section 18.2 (a) sets or requires to be charged. In these cases, it is a condition of relief that the service to the public in connection with which the goods were distributed or made available must be operationally and financially distinct from other services provided by the organisation, for which a commercial fee is chargeable.

Goods benefitting from this relief may not be loaned, hired out or transferred, whether free of charge or for a consideration of money or money’s worth, without the approval of HMRC -other than under the conditions set out above.

Other relief conditions may be set out in a notice published by HM Treasury under regulation 4A of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020.

## 18.4 Exclusions

Materials and equipment intended for rebuilding disaster areas are not eligible for relief.

## 18.5 Approval to claim the relief

The charitable and philanthropic organisations described below are considered to have been given automatic approval to claim relief under this section:

* organisations registered by the Charities Commission or the Office of the Scottish Charities Regulator
* the following organisations, as long as they are non-profit making and their objective is to promote the welfare of those in need:
	+ hospitals
	+ youth organisations
	+ clubs, homes and hostels for the aged
	+ orphanages and children’s homes
	+ organisations set up for the relief of distress caused by particular disasters in the United Kingdom
	+ organisations concerned with the relief of distress generally (such as the British Red Cross Society or the Salvation Army)

Organisations that are not considered to have been given automatic approval, as described above, that wish to claim the relief must make a written application for prior approval to HMRC. Applications should be made to the address given in Annex I.

The application must give full details of the goods to be imported and their intended use.

# Section 19

**Honorary decorations or awards**

## 19.1 Eligible goods, Eligibility criteria and relief conditions

Full relief from import duty is available on the following goods:

* decorations which have been conferred by governments or Heads of State of a country or territory outside the United Kingdom, on an individual normally resident in the United Kingdom
* awards, trophies, cups, medals and similar articles of an essentially symbolic nature awarded for no consideration (whether money or money’s worth) as tributes or in recognition of activities in any field or for merit at a particular event, such as an international competition, or as an award for an act of courage or dedication to persons normally resident in the United Kingdom – these can either be:
	+ awarded outside the United Kingdom, and imported into the United Kingdom by the recipient
	+ awarded by authorities or persons established in countries outside the United Kingdom and imported into the United Kingdom by them for presentation in the United Kingdom
* awards, cups, medals, trophies and souvenirs of a symbolic nature, with no commercial intent, imported into the United Kingdom for distribution free of charge at business conferences or similar international events taking place in the United Kingdom, to persons normally resident outside the United Kingdom

## 19.2 Eligible claimants and consignees

Eligible claimants and consignees include persons who have received a decoration or award in a country outside the United Kingdom or persons who will be presenting a decoration or award to persons in the United Kingdom, or persons acting on their behalf.

## 19.3 Exclusions

The following goods are excluded from this relief:

* watches, cameras, cars
* long service awards made to employees by employers or colleagues
* prizes won in unimportant competitions such as deck games and card games
* articles bought with prize money
* gifts or prizes given instead of payment
* cases where the donor appears to be motivated largely by commercial considerations
* any consumables such as alcoholic drinks, tobacco products, foods
* souvenirs distributed which are not in-keeping with the nature of the event in which they were given

# Section 20

**Presents received in the context of international relations**

## 20.1 Eligible goods

Full relief from import duty is available on any goods given, or intended to be given, as gifts to facilitate international relations.

## 20.2 Eligible claimants and consignees

Eligible claimants and consignees include:

* persons who have paid an official visit outside the UK
* persons visiting the United Kingdom on an official visit
* persons acting on the behalf of those listed above

## 20.3 Eligibility criteria and relief conditions

The goods must be either:

* imported into the United Kingdom by individuals who have undertaken an official visit to another country, and received the goods as a gift from the host authorities on that visit
* imported into the United Kingdom by individuals who are visiting the United Kingdom on an official visit intending to offer the goods as gifts to the United Kingdom authorities on that visit
* sent to the United Kingdom as gifts, in token of friendship or goodwill:
	+ by an approved official body, public authority or group, carrying on an activity in the public interest outside the United Kingdom
	+ to an approved official body, public authority or group, carrying on an activity in the public interest within the United Kingdom

Additionally:

* the nature, value and quantity of the goods must not reflect any commercial interest
* the goods must not be used for commercial purposes
* where the goods are intended to be given as gifts, the relief is subject to the provision of such gifts being occasional

## 20.4 Exclusions

The following goods are not eligible this relief:

* alcoholic products
* tobacco or tobacco products

# Section 21

**Goods to be used by monarchs or Heads of State**

## 21.1 Eligible goods, Eligibility criteria and relief conditions

Full relief from import duty is available in respect of the following:

* gifts to reigning monarchs, Heads of State and individuals enjoying prerogatives at international level analogous to those enjoyed by a reigning monarch or Head of State
* goods for the use or consumption of a reigning monarch, Head of State of a country other than the United Kingdom, or individuals enjoying prerogatives at international level analogous to those enjoyed by a reigning monarch or Head of State, or individuals officially representing them, during an official visit to the United Kingdom

## 21.2 Eligible claimants and consignees

Eligible claimants and consignees include persons offering gifts to reigning monarchs and Heads of State, persons importing goods for the use of reigning monarchs and Heads of state of countries or territories outside the United Kingdom, or persons acting on their behalf.

# Section 22

**Goods imported for trade promotion purposes – samples of goods of negligible value**

## 22.1 Eligible goods

Full relief from import duty is available on samples of goods which are of negligible value of any description.

“Samples of goods” means any article representing a type of goods, whose manner of presentation and quantity, for goods of the same type and quality, rule out its use for any purpose other than that of seeking orders.

## 22.2 Persons eligible to claim relief

Persons eligible to claim relief include:

* commercial entities established in the United Kingdom
* United Kingdom government departments or agencies, and public institutions or establishments approved by HMRC
* persons acting on behalf of the above

## 22.3 Eligibility criteria and relief conditions

The following conditions apply in order to benefit from the relief:

* the samples are of negligible value
* the samples are for the sole use of solicitation of sales orders of goods of the type that the samples represent
* the purchased goods will be imported into the United Kingdom
* the samples must be rendered permanently unusable by being torn, perforated, clearly and indelibly marked, or by some other process leaving them in an unsellable condition, provided that this does not destroy their character as samples.

## 22.4 Prior approval to claim the relief

Public institutions or establishments wishing to claim this relief must make a written application to HMRC at the address given in Annex I seeking prior approval to do so. The application must give full details of the goods to be imported and their intended use.

# Section 23

**Goods imported for trade promotion purposes – printed matter and advertising material**

## 23.1 Eligible goods

Full relief from import duty is available on the following printed matter and advertising material:

* printed advertising material (e.g. catalogues, price lists, directions for use or, brochures) relating to either:
	+ goods for sale or hire by a person established outside the United Kingdom
	+ transport, commercial insurance or banking services offered by a person established outside the United Kingdom
* goods for advertising purposes, which are not capable of being used for any other purpose than advertising, and:
	+ are of zero intrinsic commercial value, i.e. have no value in their own right
	+ are sent free of charge by a supplier to their customer

## 23.2 Eligible claimants and consignees

Eligible claimants and consignees include any person importing goods for the purposes of this relief, or a person acting on their behalf.

## 23.3 Eligibility criteria and relief conditions

The printed matter must clearly display the name of the undertaking which produces, sells or hires out the goods, or which offers the services to which it refers. It must not be the subject of grouped consignments from the same consignor to the same consignee.

Each consignment must either contain either:

* one document, or where the consignment comprises of several copies of the same document, the total gross weight of the copies of the document must not exceed 1 kilogram
* a single copy of each document if the consignment contains several documents

# Section 24

**Goods imported for trade promotion purposes – products used or consumed at a trade fair or similar event**

## 24.1 Eligible goods

Full relief from import duty is available on products used or consumed at a trade fair or similar event for the following types of goods:

* small representative samples of goods manufactured outside the United Kingdom and intended for a trade fair or similar event, but excluding alcoholic products, tobacco or tobacco products, or fuels, whether solid, liquid or gaseous – these samples must be:
* imported free of charge from countries outside the United Kingdom, or obtained at the exhibition from goods imported in bulk from countries outside the United Kingdom, i.e. a large item broken down into small samples to distribute
* exclusively distributed free of charge to members of the public at the exhibition, for their use or consumption
* identifiable as advertising samples of low unitary value
* not easily marketable and, where appropriate, packaged in quantities which are less than the smallest quantity of the same goods actually sold on the market – any foodstuffs or beverages not packaged in this way, must be for consumption on the spot at the exhibition
* in their total value and quantity, appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor’s participation
* goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus, manufactured outside the United Kingdom and displayed at a trade fair or similar event, but excluding alcoholic products, tobacco or tobacco products, or fuels, whether solid, liquid or gaseous:
	+ these goods must be consumed or destroyed at the exhibition and be appropriate in their total value and quantity to the nature of the exhibition, the number of visitors and the extent of the exhibitor’s participation
* various materials of low value such as paints, varnishes, wallpaper, etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives of countries outside the United Kingdom at a trade fair or similar event:
* these materials must be destroyed by being used
* printed matter, catalogues, prospectuses, price lists, advertising posters, calendars (whether or not illustrated), unframed photographs and other items supplied free of charge in order to advertise goods manufactured outside the United Kingdom and displayed at a trade fair or similar event:
* these items must be intended exclusively to be distributed free of charge to the public at the place where the exhibition is held, and in their total value and quantity be appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor’s participation

## 24.2 Eligible claimants and consignees

Eligible claimants and consignees include any person importing goods for the purposes of this relief, or a person acting on their behalf.

## 24.3 Eligibility criteria and relief conditions

A “trade fair or similar event” is considered to be:

* exhibitions, fairs, shows and similar events connected with trade, industry, agriculture or handicrafts
* exhibitions and events held mainly for charitable reasons
* exhibitions and events held mainly for scientific, technical, handicraft, artistic, educational or cultural, or sporting reasons, for religious reasons or for reasons of worship, trade union activity or tourism, or in order to promote international understanding
* meetings of representatives of international organisations or collective bodies;
* official or commemorative ceremonies and gatherings

Exhibitions staged for private purposes in commercial stores or premises to sell the goods of countries outside the United Kingdom, e.g. a retail store showcasing goods for sale from countries outside the United Kingdom, would not be considered a trade fair or similar event.

# Section 25

**Goods imported for examination, analysis or test purposes**

## 25.1 Eligible goods

Full relief from import duty is available on goods which will be the subject of examination, analysis or other tests to determine their composition, quality or any other technical characteristics, for the purposes of information, industrial or commercial research.

## 25.2 Persons eligible to claim relief

Persons eligible to claim relief include any person importing goods for the purposes of this relief, or person acting on their behalf.

## 25.3 Eligible claimants and consignees

The goods to be examined, analysed or tested must be completely used up or destroyed in the course of the examination, analysis or testing unless they can meet the conditions set out below.

The quantity of goods imported must be the amount strictly necessary for the examination, analysis or tests to be undertaken. The quantity of goods allowable will be determined by HMRC.

The goods must be used within the time limit determined by HMRC.

Goods not completely used up or destroyed during the examination, analysis or test

Any goods not completely used up or destroyed during the examination, analysis or testing process, or any products remaining, will still qualify for full relief from import duty where HMRC gives permission that the remaining goods or products are to be either:

* destroyed or rendered commercially valueless on completion of the examination, analysis or testing
* surrendered to the State, without causing it any expense, where this is possible under UK law
* in duly justified circumstances, exported outside the UK

In this context “remaining goods or products” means either:

(a) items that were not actually used

(b) products resulting from the examination, analysis or test

For other goods or products remaining that do not meet the above conditions, they will either be:

* subject to the relevant import duties at the rate applicable on the date the examination, analysis or testing is completed
* destroyed, free of import duty, subject to HMRC’s permission
* subject to import duties applying to waste or scrap at the rate in force at the time of conversion. Importers will need to apply for permission from HMRC before converting the remaining goods or products to waste or scrap – the applicable rate will be the rate in force at the time of conversion

## 25.4 Exclusions

Exclusions include:

* goods where there is an intention to export the goods after examination analysis or testing
* goods which are imported for testing as part of a sales promotion or publicity exercise

In addition, excise goods imported to test machines for making or packing tobacco products are not eligible for duty relief.

## 25.5 Prior approval to claim the relief for Excise goods

Where the imported goods are liable to excise duty, the person importing the goods must apply for prior approval to claim the relief. Applications should be sent to HMRC at the address given in Annex I, providing the following details:

* full description and quantity of the goods
* address where the goods will be tested
* date(s) of the test

# Section 26

**Consignments sent to organisations protecting copyrights or industrial and commercial patent rights**

## 26.1 Eligible goods

Full relief from import duty is available in respect of either:

* trademarks, patterns or designs and their supporting documents
* applications for patents for invention and similar rights

## 26.2 Person eligible to claim relief

Persons eligible to claim relief include persons applying for new, or protecting existing patents, copyrights etc., or persons acting on their behalf.

## 26.3 Eligible claimants and consignees

The goods must be submitted to the Intellectual Property Office, as the United Kingdom body for dealing with the protection of copyrights, and the protection of industrial or commercial patent rights.

# Section 27

**Tourist information literature**

## 27.1 Eligible goods, eligibility criteria and relief conditions

Full relief from import duty is available on the following goods:

* documentation intended to be distributed free of charge:
	+ for which the principal purpose is to encourage the general public to visit countries other than the United Kingdom, and in particular, to attend cultural, tourist, sporting, religious, trade or professional meetings or events
	+ that does not contain more than 25% of private commercial advertising material for businesses located outside the United Kingdom
	+ that does not contain any private commercial advertising material for businesses located within the United Kingdom
	+ where the general nature of its promotional aims is evident
* hotel lists and yearbooks published or endorsed by the official tourist agencies of countries other than the United Kingdom, and intended to be distributed free of charge, that do not contain:
	+ more than 25% of private commercial advertising material for businesses located outside the United Kingdom
	+ any private commercial advertising material for businesses located within the United Kingdom
* timetables for the transport services of countries other than the United Kingdom, intended to be distributed free of charge, that do not contain:
	+ more than 25% of private commercial advertising material for businesses located outside the United Kingdom
	+ any private commercial advertising material for businesses located within the United Kingdom
* reference material not intended for distribution, that is supplied to accredited representatives or correspondents appointed by official national tourist agencies (whether of the United Kingdom or from countries outside the United Kingdom), namely:
	+ yearbooks
	+ lists of telephone and telex numbers
	+ hotel lists
	+ fairs catalogues
	+ specimens of craft goods of negligible value
	+ literature on museums, universities, spas or other similar establishments

“Documentation” means leaflets, brochures, books, magazines, guidebooks, posters (whether or not framed), unframed photographs and photographic enlargements, maps (whether or not illustrated), window transparencies and illustrated calendars.

## 27.2 Eligible claimants and consignees

Eligible claimants and consignees include persons providing tourist information services, or a person acting on their behalf.

# Section 28

**Miscellaneous documents and articles**

## 28.1 Eligible goods, eligibility criteria and relief conditions

Full relief from import duty can be claimed for the items in Table 7.

## 28.2 Eligible claimants and consignees

Eligible claimants and consignees include persons importing eligible goods, or persons acting on their behalf.

## Table 7

| **Description** |
| --- |
| (1) Documents sent free of charge to UK public services  |
| (2) Publications of foreign governments and publications of official international bodies intended for distribution without charge |
| (3) Ballot papers for elections organised by bodies set up outside the UK |
| (4) Objects to be submitted as evidence or for like purposes to the courts or other official agencies of the UK |
| (5) Specimen signatures and printed circulars concerning signatures sent as part of customary exchanges of information between public services or banking establishments |
| (6) Official printed matter sent to the Bank of England |
| (7 Reports, statements, notes, prospectuses, application forms and other documents drawn up by companies registered outside the UK and sent to the bearers or subscribers of securities issued by such companies  |
| (8) Recorded media (for example, microfilms, punched cards, punched paper tape and sound recordings) used for the transmission of information sent free of charge to the addressee as long as the duty-free admission does not give rise to major abuse or distortion of competition.  |
| 9) Files, archives, printed forms and other documents to be used in international meetings, conferences or congresses, and reports on such gatherings |
| (10) Plans, technical drawings, traced designs, descriptions and other similar documents imported with a view to obtaining or fulfilling orders in countries outside the UK or for participating in a competition held in the UK |
| (11) Documents to be used in examinations held in the by institutions set up in countries outside the UK |
| (12) Printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions |
| (13) Printed forms, labels, tickets and similar documents sent by transport undertakings or by undertakings of the hotel industry in a country outside the UK to travel agencies set up in the UK. (Travel agencies include airlines, railway undertakings, ferry operators and similar organisations) |
| (14) Printed forms and tickets, bills of lading, waybills and other commercial or office documents which have been used |
| (15) Official printed forms from a country outside the UK or international authorities, and printed matter conforming to international standards sent for distribution by associations of a country outside the UK to corresponding associations located in the UK |
| (16) Photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies or newspaper or magazine publishers |
| (17) Tax and similar stamps proving payment of charges in third countries |

# Section 29

**Ancillary materials for the stowage and protection of goods during their transport**

## 29.1 Eligible goods, eligibility criteria and relief conditions

Full relief from import duty is available on any materials used for the purposes of stowage and protection, including heat protection, of goods during their transport from outside the United Kingdom, to the United Kingdom.

“Materials” include rope, straw, cloth, paper, cardboard, wood and plastics, and should not normally be reusable, i.e. the materials should generally not be capable of being used to stow or protect other goods subsequently transported.

## 29.2 Eligible claimants and consignees

Eligible claimants and consignees include persons importing the goods being transported to the United Kingdom, or persons acting on their behalf.

# Section 30

**Litter, fodder and feeding stuffs for animals during their transport**

## 30.1 Goods eligible for relief

Full relief from import duty is available for litter, fodder and feeding stuffs of any description put on board the means of transportation used to carry animals from outside the United Kingdom into the United Kingdom.

## 30.2 Eligible claimants and consignees

Eligible claimants and consignees include persons importing animals into the United Kingdom, or persons acting on their behalf.

## 30.3 Eligibility criteria and relief conditions

The goods must be for distribution to the animals during the journey.

# Section 31

**Fuel and lubricants present in land motor vehicles and special containers**

## 31.1 Goods eligible for relief

Full relief from import duty is available on the following goods:

* fuel contained in the standard tanks of private and commercial motor vehicles and motor cycles entering the United Kingdom
* lubricants present in those motor vehicles that are required for the normal operation of the vehicle during its journey to the United Kingdom
* fuel contained in the standard tanks of special containers entering the United Kingdom
* fuel contained in portable tanks carried by private motor vehicles and motorcycles up to a maximum of 10 litres per vehicle, and without prejudice to any national provisions on the holding or transport of fuel – for example, health and safety regulations regarding the transport or storage of dangerous goods

“Standard tanks” means either:

* tanks permanently fixed by the manufacturer to all motor vehicles of the same type as the vehicle in question, and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems
* gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel and tanks fitted to the other systems with which the vehicle may be equipped
* tanks permanently fixed by the manufacturer to all containers of the same type as the container in question and whose permanent fitting enables fuel to be used directly for the operation, during transport, of the refrigeration systems and other systems with which special containers are equipped

“Special container” means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems, or other systems.

## 31.2 Eligible claimants and consignees

Eligible claimants and consignees includepersons entering the United Kingdom in or with a motor vehicle or special container (e.g. tourists visiting the United Kingdom via car ferry) and for persons importing motor vehicles or special containers into the United Kingdom, orpersons acting on their behalf.

## 31.3 Eligibility criteria and relief conditions

Relief is limited to 200 litres of fuel per vehicle or special container per journey.

The fuel must not be:

* used in a vehicle other than that in which it was imported
* removed from the vehicle in which it was imported and either:
	+ stored, except during necessary repairs to that vehicle
	+ transferred by the person benefitting for the relief, whether free of charge or for consideration of money or money’s worth

# Section 32

**Materials for the construction, upkeep or ornamentation of memorials to, or cemeteries for, war victims**

## 32.1 Goods eligible for relief, eligibility criteria and relief conditions

Full relief from import duty is available in respect of goods for use in the construction, upkeep or ornamentation of cemeteries, tombs of, or memorials to, war victims of countries outside the United Kingdom who are buried in the United Kingdom.

## 32.2 Eligible claimants and consignees

Eligible claimants and consignees include organisations approved by HMRC, or persons acting on their behalf.

## 32.3 Prior approval to claim the relief

Organisations wishing to claim this relief need to obtain prior approval to do so by making an application to HMRC at the address given in Annex I.

The application must contain full details of the goods being imported and their intended place of use.

# Section 33

**Coffins, funerary urns and ornamental funerary articles**

## 33.1 Goods eligible to relief, eligibility criteria and relief conditions

Full relief from import duty is available on:

* coffins containing bodies and urns containing the ashes of deceased persons, as well as the flowers, funeral wreaths and other ornamental objects normally accompanying them
* flowers, wreaths and other ornamental objects brought into the United Kingdom by individuals normally resident outside the United Kingdom, who are attending a funeral or coming to decorate graves in the United Kingdom, provided the nature or quantity of the goods does not reflect any commercial intent

## 33.2 Eligible claimants and consignees

Eligible claimants and consignees include persons importing the relevant goods, including funeral directors and individuals importing the coffin etc. of someone who died abroad, orpersons acting on their behalf.

# Section 34

**Sea fishing and products taken from the sea**

## 34.1 Eligible goods

Full relief from import duty is available on products of sea fishing and other products taken from the territorial sea of a country or territory outside the United Kingdom, as well as products obtained from those products.

## 34.2 Eligible claimants and consignees

Eligible claimants and consignees includepersons importing products of sea fishing and other products taken from the sea, or persons acting on their behalf.

## 34.3 Eligibility criteria and relief conditions

The products of sea-fishing and other products taken from the territorial sea of a country or territory outside the United Kingdom, must be brought into the United Kingdom port by a British vessel solely registered or recorded in the United Kingdom and flying a United Kingdom flag.

Products obtained from the products referred to above are also permitted relief provided the aforementioned products are on board a British factory ship solely registered or recorded in the United Kingdom and flying a United Kingdom flag.

If requested by an officer of HMRC, evidence in the form of a fishing logbook, a landing declaration, transhipment declaration and vessel monitoring system data must be produced to prove the customs status of the goods.

“Factory ship” means a vessel which does not catch products of sea-fishing or other products of the sea but does process such products on board.

# Section 35

**Persons enjoying certain immunities and privileges**

## 35.1 Goods eligible for relief

Full relief from import duty is available on any tobacco product or beverage containing alcohol removed from a customs warehouse.

“Customs warehouse” means premises owned, occupied or otherwise used by a person who is approved by HMRC under the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 to operate the premises as a place to keep goods declared for a storage procedure.

## 35.2 Eligible claimants and consignees

Individuals who are not United Kingdom nationals or permanent residents of the United Kingdom, and:

* enjoy any privilege or immunity by virtue of them being:
	+ a diplomatic agent for the purposes of the Diplomatic Privileges Act 1964
	+ a senior officer of the Commonwealth Secretariat for the purposes of the Commonwealth Secretariat Act 1966
	+ a consular officer for the purposes of the Consular Relations Act 1968
	+ a representative or a person recognised as holding a rank equivalent to a diplomatic agent for the purposes of the International Organisations Act 1968
* enjoy, under or by virtue of section 2 of the European Communities Act 1972, any privilege or immunity similar to those enjoyed under or by virtue of the enactments referred to above by the persons therein specified
* any person acting on their behalf

## 35.3 Eligibility criteria and relief conditions

The goods must be used exclusively by the individual or members of their family forming part of their household.

The goods must not be lent, hired out, given as security or transferred without the approval of HMRC.

#  Section 36

**Visiting Forces and Headquarters**

## 36.1 Goods eligible for relief

Full relief from import duty is available on:

* any goods imported, acquired or removed from a customs warehouse
* goods gifted to the claimant

“Customs warehouse” means premises owned, occupied or otherwise used by a person who is approved by HMRC under the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 to operate the premises as a place to keep goods declared for a storage procedure.

## 36.2 Eligible claimants and consignees

Individuals who are not United Kingdom nationals or permanent residents of the United Kingdom, and:

* for the purposes of any provision of the Visiting Forces Act 1952, are either:
	+ serving members of a visiting force of a country, other than the United Kingdom, which is a party to the North Atlantic Treaty
	+ persons recognised by the Secretary of State as a member of a civilian component of such a force
* is a military or civilian member of a headquarters or organisation designated for the purposes of any provision of the International Headquarters and Defence Organisations Act 1964
* any person acting on their behalf

## 36.3 Eligibility criteria and relief conditions

Where the goods are gifted to the individual, they must be dispatched from a place outside the United Kingdom.

The goods must be used exclusively by the individual or members of their family forming part of their household.

The goods must not be lent, hired out, given as security or transferred without the approval of HMRC.

## 36.4 Exclusions

Where the goods are gifted to the individual, relief is not available on tobacco products or beverages containing alcohol.

Where the good is a motor vehicle, relief is not available if the individual has previously claimed such relief in respect of any other motor vehicle, unless they have disposed of all previous motor vehicles (or all but one, if the individual’s spouse or civil partner is present in the United Kingdom) on which relief was granted and paid any import duty incurred upon the discharge of such relief.

## 36.5 Prior approval to claim the relief

Where the good is a motor vehicle, before the goods are removed from a customs warehouse, the individual must deliver, or cause to be delivered, four certificates in the form set out in Annex III:

* containing full information in respect of the matters specified therein
* signed:
	+ as to Part A, by the individual
	+ as to Part B, by the officer commanding the visiting force or other body or organisation of which the individual is a member, or by a person authorised to sign on their behalf

The certificates must be delivered as follows:

* one certificate to the visiting force or other body or organisation of which the individual is a member
* three certificates to HMRC at the address below

Organisations wishing to claim this relief need to obtain prior approval to do so by making an application to HMRC at the address given in Annex I.

The application must contain full details of the goods being imported and their intended place of use.

# Section 37

**Returned Goods Relief (RGR)**

## 37.1 Goods eligible for relief

Partial or full relief from import duty is available on goods imported into the United Kingdom where those goods have previously been:

* exported from the United Kingdom as domestic goods; or
* exported from the United Kingdom to the UK sector of the continental shelf while subject to an authorised use procedure or
* exported from the EU as Union goods prior to end of the transition period and remain located outside the EU after the transition period ended on 31 December 2020;

For the purposes of the above:

* ‘domestic goods’ means as provided by and undersection 33 of the Taxation (Cross-border Trade) Act 2018; and
* UK sector of the continental shelf means the areas designated by Order in Council under section 1(7) of the Continental Shelf Act 1964.

The following are examples of where RGR can be claimed on condition that the goods have been exported, as domestic goods:

* returned personal effects (including sports equipment) and vehicles;
* returned professional and commercial equipment – goods that have been hired, leased or loaned outside the United Kingdom
* unprocessed goods that have been declared for an outward processing procedure and exported from the United Kingdom which:
	+ remain unprocessed on return to the United Kingdom; and
	+ remain in the same state as they were when originally exported
* goods temporarily exported using the ATA (Admission Temporaire or Temporary Admission) or CPD (Carnet de Passages en Douane) carnet procedure
* pallets, reusable packaging and containers (but not shrink wrap, or any packaging not suitable for re-use) that has been exported from the United Kingdom.

## 37.2 Eligible claimants and consignees

Eligible claimants and consignees include:

* persons importing goods into the United Kingdom that have previously been exported as domestic goods;
* persons importing goods from the UK sector of the continental shelf that have been subject to an authorised use procedure that has been discharged;

* persons acting on behalf of either of those listed above

## 37.3 Eligibility criteria and relief conditions

In order to obtain relief:

* The goods must have originally been:
	+ exported from the United Kingdom as domestic goods;
	+ transported from the United Kingdom to a location in the EU as Union goods prior to the end of the transition period, and remain located in the EU after the transition period ends;
	+ exported from the EU as Union goods prior to end of the transition period and remain located outside the EU after the transition period ended;
	+ exported from the United Kingdom under an authorised use procedure which was discharged on the UK sector of the continental shelf or
* the goods must be imported to the UK no more than 3 years after the date of export, or transportation as the case may be.

The requirement to import goods within three years will not apply to:

* + goods owned by Crown Servants returning after their postings overseas. These goods can be imported within six years. Crown Servants include diplomatic staff, armed forces, embassy and consular personnel
	+ goods in the EU at the end of the transition period (31 December 2020) must return to the UK within 18 months of that date.

Goods must be imported in the state in which they were originally exported. This means that:

* Any treatment or handling necessary to repair or alter the appearance of the goods to restore them to good condition or maintain them in good condition is allowed.
* Goods that have undergone any treatment or handling other than that specified in the first bullet above, and such treatment or handling rendered the goods unsuitable for their intended use at the point of export will be considered to be returned in the state in which they were exported.
* Goods temporarily exported for process or repair will not be eligible for RGR when re-imported in the processed or repaired state.

Parts of goods previously exported will also be eligible for RGR, provided that the goods can be clearly identified as belonging to the original export.

In addition to goods previously exported asdomestic goods, RGR can be claimed on goods imported into the United Kingdom from the UK sector of the continental shelf where all of the following conditions are satisfied:

* + the goods were exported to the UK sector of the continental shelf while subject to an authorised use procedure;
	+ that authorised use procedure was discharged while the goods were located in the UK sector of the continental shelf; and
	+ the goods were used in the UK sector of the continental shelf under the authorised use procedure for the exploration of oil and gas or the construction, repair, maintenance, conversion or equipping of drilling and production platforms.

## 37.4 Eligibility criteria subject to waiver

The requirement that the goods must be returned no more than three years after the date of export of the goods will be waived where HMRC consider such a waiver to be reasonable by reason of any of the following circumstances:

* Specialised goods or equipment have been on long-term hire or loan outside the UK;
* Building equipment or machinery have been used in one or more capital projects outside the UK:
* Exhibition goods have been on long-term display or loan outside the UK or have been stored outside the UK.
* Collectors’ or heritage items (such as collectable items of furniture or ceramics) that were originally manufactured in the UK and have been acquired outside the UK
* Personal property of a UK resident is being returned to the UK for:
	+ personal (non-commercial) use of a UK-resident person; or
	+ meeting household needs of a UK-resident person.

For the above purposes, ‘personal property’ includes:

* + household effects including personal effects, household linen, furnishings and equipment intended for the personal use of the claimant or for use within their household
	+ cycles, motor cycles, private motor vehicles (and their trailers), camping caravans, pleasure craft and private aircraft
	+ household provisions appropriate to normal family requirements, household pets and saddle animals
* Professional effects are being returned to the UK to be used for professional purposes. This includes portable instruments of the applied or liberal arts (required by the claimant for their trade or profession)
* Goods could not be returned within three years of export because of circumstances beyond the control of the person returning the goods.

Requests for a waiver of the requirement that the goods should be returned more than three years after the date of export of the goods should be sent, together with:

* Details of the circumstances specified above; and
* Details of why a claimant considers such a waiver would be reasonable, with regard to the above circumstances

to the address given in Annex I.

## 37.5 Exclusions

Relief is not available for goods exported from the United Kingdom as a result of their removal from Northern Ireland unless:

* those goods were removed to Northern Ireland from Great Britain prior to that export; and were domestic goods at the time they were exported; or.
* the goods were qualifying Northern Ireland goods and were not originally moved into Northern Ireland for an avoidance purpose.

For the purposes of the above ‘qualifying Northern Ireland goods’ has the meaning given in The Definition of Qualifying Northern Ireland Goods (EU Exit) Regulations 2020

Relief is not available on packaging e.g., shrink wrap, or any packaging not suitable for re-use.

# Section 38

**Returned Goods Relief (RGR) – Goods which on export benefited from agricultural measures**

## 38.1 Goods eligible for relief

Partial or full relief from import duty is available for goods imported into the United Kingdom where those goods have previously been exported as domestic goods, and which benefited from agricultural measures on export.

##  38.2 Eligible claimants and consignees

Eligible claimants and consignees includepersons importing goods into the United Kingdom that have previously been exported as domestic goods, or persons acting on their behalf.

## 38.3 Eligibility criteria and relief conditions

Eligibility criteria and relief conditions include:

* Any refunds or other amounts paid under those agricultural measures have been repaid, the necessary steps have been taken to withhold sums to be paid under the agricultural measures in respect of those goods, or the other financial advantages granted have been cancelled.
* The goods were in one of the following situations:
* they could not be put on the market in the country to which they were exported
* they were returned by the consignee as being defective or non-contractual
* they were re-imported into the United Kingdom because they could not be used for the purposes intended owing to the following circumstances being outside the exporter's control:
* the goods are returned to the United Kingdom following damage occurring before delivery to the consignee, either to the goods themselves or to the means of transport on which they were carried
* the goods were originally exported for the purposes of consumption or sale in the course of a trade fair or similar occasion which have not been so consumed or sold
* the goods could not be delivered to the consignee on account of his physical or legal incapacity to honour the contract under which the goods were exported
* the goods, because of natural, political or social disturbances, could not be delivered to the consignee or reached him after the contractual delivery date
* fruit and vegetables were exported and sent for sale on consignment but were not sold in the market of the country of destination
* the goods are declared for the free circulation procedure within 12 months of the date of completion of the customs formalities relating to their export

## 38.4 Eligibility criteria subject to exceptional waiver and relief conditions subject to exceptional waiver or variation

Where a claimant considers that exceptional circumstances apply such that any of the eligibility criteria or relief conditions listed in this section should be exceptionally waived or varied, they should make an application for approval and provide evidence to support their application to the address given in Annex I.

## 38.5 Exclusions

Relief is not available for goods exported from the United Kingdom as a result of their removal from Northern Ireland unless:

* those goods were removed to Northern Ireland from Great Britain prior to that export; and the goods were domestic goods at the time they were exported, or
* the goods were qualifying Northern Ireland goods and were not originally moved into Northern Ireland for an avoidance purpose.

For the purposes of the above ‘qualifying Northern Ireland goods’ has the meaning given in The Definition of Qualifying Northern Ireland Goods (EU Exit) Regulations 2020.

# Section 39

**Returned Goods Relief (RGR) – Goods previously declared under an Inward Processing procedure**

## 39.1 Goods eligible for relief, eligibility criteria and relief conditions

Partial or full relief from import duty is available for processed products that are imported into the United Kingdom, where those goods were originally exported from the United Kingdom subsequent to an inward processing procedure.

## 39.2 Eligible claimants and consignees

Eligible claimants and consignees include persons importing goods into the United Kingdom that have previously been

exported from the United Kingdom subsequent to an inward processing procedure, or persons acting on their behalf.

## 39.3 Eligibility criteria and relief conditions

In order to obtain relief:

* the goods must have originally been exported from the United Kingdom as domestic goods
* the goods must be imported to the UK no more than 3 years after the date of export
* the goods must be imported in the state in which they were originally exported– this means that:
	+ Any treatment or handling necessary to repair or alter the appearance of the goods to restore them to good condition or maintain them in good condition is allowed.
	+ Goods that have undergone any treatment or handling other than that specified in the first bullet above, and such treatment or handling rendered the goods unsuitable for their intended use at the point of export, will be considered to be returned in the state in which they were exported
	+ Goods temporarily exported purely for the purpose of process or repair will not be eligible for RGR when re-imported in the processed or repaired state
* the importer must make an application to HMRC which includes all necessary information relating to the original importation and exportation of the goods:
	+ all duties suspended upon the placement of the goods under an inward processing procedure must be paid under The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 in order for a claim to RGR to be made
	+ the date of acceptance of the export declaration for the goods in question shall be considered to be the date of release for free circulation

## 39.4 Eligibility criteria subject to waiver

The requirement that the goods must be imported to the UK no more than 3 years after the date of export may be waived to account for exceptional circumstances where HMRC considers it would be reasonable to do so. This will be decided on a case-by-case basis but would include the circumstance where goods are imported for inward processing and then exported to an oil rig, which is subsequently decommissioned, and the goods returned to the UK.

Where a claimant considers that exceptional circumstances apply such that this requirement should be waived, they should make an application for approval and provide evidence to support their application to the address given in Annex I.

## 39.5 Exclusions

This relief is not available where:

* goods resulting from the processing of equivalent domestic goods have been exported
* that export took place before import of goods that the equivalent domestic goods were processed in place of

“Equivalent domestic goods” means domestic goods that are of the same, or of substantially the same, description as the imported goods.

Relief is also not available for goods exported from the United Kingdom as a result of their removal from Northern Ireland unless:

* those goods were removed to Northern Ireland from Great Britain prior to that export; and the goods were domestic goods at the time they were exported, or
* the goods were qualifying Northern Ireland goods and were not originally moved into Northern Ireland for an avoidance purpose.

For the purposes of the above ‘qualifying Northern Ireland goods’ has the meaning given in The Definition of Qualifying Northern Ireland Goods (EU Exit) Regulations 2020

# Section 40

**Relief for civil aircraft**

## 40.1 Eligible goods

Full relief from import duty is available on civil aircraft falling under the classification codes shown in Table 8.

“Civil aircraft” means aircraft other than aircraft used in military or similar services in the United Kingdom which carry a military or non-civil registration.

## 40.2 Eligible claimants and consignees

Eligible claimants and consignees include persons importing civil aircraft into the United Kingdom, or persons acting on their behalf.

## 40.3 Eligibility criteria and relief conditions

The civil aircraft must have been duly entered on the national aviation register of a country outside the UK in accordance with the Convention on International Civil Aviation, signed in Chicago, dated 7 December 1944 (“The Chicago Convention”).

## Table 8

**Referenced in section 40**

|  |  |
| --- | --- |
| **Classification Code** | **Description** |
| 8802110000 | helicopters of an unladen weight not exceeding 2,000 kg; |
| 8802120000 | helicopters of an unladen weight exceeding 2,000 kg |
| 8802200000 | aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg |
| 8802300000 | aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg |
| 8802400000 | aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg |

Relief from import duty is available on civil aircraft and goods for use in civil aircraft through the Authorised Use procedure. However, in order to reduce administrative burden, a declaration to the Authorised Use procedure is not required for certain civil aircraft. The purpose of this relief is to provide full relief from import duty on such aircraft.

# Section 41

**Pharmaceutical substances**

## 41.1 Eligible goods, eligibility criteria and relief conditions

Full relief from import duty is available on:

The following pharmaceutical products subject to the rules for special cases set out below:

* pharmaceutical substances which are covered by the chemical abstracts service registry numbers (CAS RN) and the international non-proprietary names (INNs) listed in Table 10
* salts, esters and hydrates of INNs which are described by combining INNs of Table 10 with prefixes or suffixes of Table 11, provided such products are classifiable in the same 6-digit HS-subheadings as the relevant INN
* salts esters and hydrates of INNs which are listed in Table 12 and which are not classifiable in the same 6-digit HS-subheadings as the corresponding INNs
* pharmaceutical intermediates, i.e. compounds of a kind used in the manufacture of finished products which are covered by the CAS RN and the chemical names, listed in Table 13

In the special cases set out below, the following rules apply:

* INNs cover only those substances described in the lists of recommended and proposed INNs published by the World Health Organisation (WHO). Where the number of substances covered by an INN is less than that covered by the CAS RN, only those substances covered by the INN will be subject to the relief
* where a product of Annex 38A or Annex 38D is identified by a CAS RN corresponding to a specific isomer, only that isomer may qualify for the relief
* double derivatives (salts, esters and hydrates) of INNs identified by a combination of an INN of Annex 38A with a prefix or suffix of Annex 38B qualify for the relief, provided that they are classifiable in the same 6-digit HS-subheading as the relevant INN, for example: alanine methyl ester, hydrochloride
* where an INN of Annex 38A is a salt (or an ester), no other salt (or ester) of the acid corresponding to the INN may qualify for the relief, for example:
	+ oxprenoate potassium (INN): qualifies for relief
	+ oxprenoate sodium: does not qualify for the relief

# Section 42

**Relief for non-commercial goods and personal gifts imported in the accompanied baggage of qualifying travellers**

## 42.1 Eligible Goods

Full relief from import duty is available for non-commercial goods and personal gifts imported in the accompanied baggage of qualifying travellers.

Non-commercial goods means goods which:

* are sent by one individual to another
* no payment is made, directly or indirectly, for the goods by the recipient
are for the personal use of the recipient
* do not form part of a series of consignments of goods made between the individuals

Personal gifts means goods contained within accompanied baggage of a qualifying traveller which:

* are intended for a person’s personal use
are not imported for commercial purposes
* do not form part of a series of goods imported by the qualifying traveller

Accompanied baggage means baggage which either:

* accompanies an individual when arriving in the United Kingdom
* would have so accompanied an individual had the baggage not been delayed in transit to the United Kingdom

## 42.2 Eligible claimants

Relief may be claimed by an individual who is a qualifying traveller.

A qualifying traveller is an individual who either:

* is not resident in the United Kingdom and is arriving in the United Kingdom for a temporary stay
* is resident in the United Kingdom and is returning after a temporary stay outside the United Kingdom

## 42.3. Eligibility criteria and relief conditions common to all qualifying travellers

Eligibility criteria and relief conditions include:

• the relief is available only to qualifying travellers

• the relief is only available in respect of the occasional import of non-commercial goods or personal gifts in accompanied baggage

• where Table 14 below makes reference to the value of any goods, the value of the baggage itself, and medicine for personal use contained in the baggage, is not accounted for in valuing the goods for the purpose of the relief

• where Table 14 below makes reference to allowances for alcoholic beverages and tobacco products, no allowance is available for a person under the age 17 at the time of import

• where Table 14 makes reference to separate allowances for alcoholic beverages, tobacco products, and other goods, a breach of the limit for one allowance does not affect entitlement to another allowance

• if an allowance limit is breached, any import duty will be calculated by reference to the whole of the value of the goods of the type relevant to that allowance, and not solely on the excess over the limit

## 42.4. Qualifying travellers arriving in the UK

A qualifying traveller arriving in the UK, and who meets the eligibility criteria and relief conditions set out in 42.3., will be entitled to claim relief under this section from import duty where the goods imported do not exceed the quantities and values set out in Table 14.

## Table 14 Referenced in section 42

| **Category** | **Limit**  |
| --- | --- |
| Alcoholic beverages, other than beer and still wine | 4 litres of alcohol and alcoholic beverages of an alcoholic strength exceeding 22% by volume, or undenatured ethyl alcohol of 80% by volume and over; or  9 litres of alcohol and alcoholic beverages of an alcoholic strength not exceeding 22% by volume. Notes: Each respective amount represents 100% of the total relief afforded for alcohol and alcoholic beverages. For any one person, the relief applies to any combination of the types of alcohol and alcoholic beverage described, provided that the aggregate of the percentages used up from the relief the person is afforded for such alcohol and alcoholic beverage does not exceed 100%. |
| Beer | 42 litres |
| Still wine | 18 litres |
| Tobacco products | 200 cigarettes, **or** 100 cigarillos, **or** 50 cigars, **or** 250g of tobacco or 200 sticks of tobacco for heatingNotes: (c) Each respective amount represents 100% of the total relief afforded for tobacco products. (d) For any one person, the relief applies to any combination of tobacco products provided that the aggregate of the percentages used up from the relief the person is afforded for such products does not exceed 100% |
| Other goods | £390 in value, unless arriving by private boat or private aeroplane, in which case £270 in value. |

# Section 43

**Non-commercial goods and personal gifts imported in accompanied baggage by qualifying travellers: flat rate of import duty**

## 43.1 Eligible Goods

A flat rate treatment is available, by election, for non-commercial goods and personal gifts imported in accompanied baggage by qualifying travellers. This may provide a full or partial relief from import duty.

Non-commercial goods mean goods:

* which are sent by one individual to another
* where no payment is made, directly or indirectly, for the goods by the recipient
* which are for the personal use of the recipient
* which do not form part of a series of consignments of goods made between the individuals

Personal gifts mean goods contained within accompanied baggage of a qualifying traveller which:

* are intended for a person’s personal use
* are not imported for commercial purposes
* do not form part of a series of goods imported by the qualifying traveller

Accompanied baggage means baggage which:

* accompanies an individual when arriving in the United Kingdom
* would have so accompanied an individual had the baggage not been delayed in transit to the United Kingdom

## 43.2 Eligible claimants

A person may elect for this treatment if that person is an individual who is a qualifying traveller.

A qualifying traveller is an individual who:

* is not resident in the United Kingdom and is arriving in the United Kingdom for a temporary stay
* is resident in the United Kingdom and is returning after a temporary stay outside the United Kingdom

## 43.3 Eligibility criteria and relief conditions

**43.3.1** A qualifying traveller may elect for the following treatment to apply for the purposes of calculating the import duty liability in relation to goods in Table 15 and Table 16, where such goods are personal gifts or non-commercial goods contained in his accompanied baggage.

**43.3.2** Where such goods comprise only goods as are classified in Table 15, and the quantity imported of each such good is above the lower threshold in column B and equal to or below the upper threshold in column C, the effect of the election is that the import duty is calculated by reference to the duty expression in column A.

**43.3.3** Where such goods comprise only goods as are classified in Table 16, and the aggregate value of the total of Table 16 goods exceeds £390 (£270 in the case of a traveller arriving on a private aircraft or private vessel) and is less than or equal to £630, the effect of the election is that the import duty is charged either:

(a) at a rate of 2.5%, in the case of ‘televisions’, ‘carpets’, ’fabrics (including embroidery etc.)’, ‘clothing-adult’, ‘clothing -children’, ‘footwear’, ‘glassware’ and ‘tableware and kitchenware’, or

(b) at a rate of 2% in the case of ‘jewellery’, ‘watches & clocks’, and ‘all other goods’, or

(c) at a rate of 0% in the case of ‘antiques, ornaments & works of art’, ‘perfumes and cosmetics’, ‘furniture’, ‘computers, tablets, mobile phones and record players’, ‘ books or publications, disability equipment, protective helmets’ and ‘mobility aids, smoking cessation products, sanitary products, children’s car seats’.

**43.3.4** Where such goods comprise only goods as are classified in Table 16, and the aggregate value of the total of Table 16 goods exceeds £630, the effect of the election is that the import duty for each class of goods is calculated by reference to the duty expression in column B of Table 16.

**43.3.5** Where the goods imported by the qualifying traveller comprise goods that fall in both Tables 15 and 16, an election under paragraph 43.3.1 has effect in relation to both the Table 15 and Table 16 goods.

**43.3.6**. In any other case, the import duty is not calculated by reference to this Section.

## Table 15

|  | **A: Import Duty** | **B: Lower threshold** | **C: Upper threshold** |
| --- | --- | --- | --- |
| **ALCOHOL** |  |  |  |
| Spirits | £0 | 4 litres | 10 litres |
| Beer | £0 | 42 litres | 110 litres |
| Cider | £0 | 9 litres | 20 litres |
| Sparkling Cider exceeding 1.2% but not exceeding 5.5% ABV | £0.064 per litre | 9 litres | 20 litres |
| Sparkling Cider exceeding 5.5% but not exceeding 8.5% ABV | £0.16 per litre | 9litres | 20 litres |
| Still Wine | £0.11 per litre | 18 litres | 90 litres |
| Made Wine | £0.064 per litre | 9litres | 20 litres |
| Sparkling Wine | £0.26 per litre | 9 litres | 60 litres |
| **TOBACCO** |  |  |  |
| Cigarettes (per packet) | 50% | 200 sticks | 800 sticks |
| Hand Rolling Tobacco (kg) | 70% | 250 grams | 1 kg |
| Other Smoking Tobacco | 70% | 250 grams | 1 kg |
| Cigars & Cigarillos | 25% | 100 cigarillos or 50 cigars | 400 cigarillos or 200 cigars  |
| Heated Tobacco  | 16% | 200 sticks | 800 sticks  |

## Table 16

| **Goods description** | **B: Duty Expression** | **C: Tariff Reference** |
| --- | --- | --- |
| Antiques, ornaments & works of art | 0% | Chapter 44; Chapter 69; Chapter 83; Chapter 97; |
| Jewellery | 2% | Chapter 71 |
| Perfumes & cosmetics | 0% | Chapter 33 |
| Televisions | 14% | Chapter 85 |
| Watches & clocks | 2% | Chapter 91 |
| Carpets | 8% | Chapter 57 |
| Fabrics (including embroidery, textiles, tapestry and knitted) | 8% | Chapter 56; Chapter 58; Chapter 59; Chapter 70; Chapter 73; Chapter 74; Chapter 76; |
| Clothing – Adult | 12% | Chapter 39; Chapter 40; Chapter 43; Chapter 61; Chapter 62; Chapter 65; |
| Clothing - Children  | 12% | Chapter 39; Chapter 40; Chapter 43; Chapter 61; Chapter 62; Chapter 65; |
| Footwear | 16% | Chapter 63; Chapter 64 |
| Furniture | 0% | Chapter 94; Chapter 97; |
| Glassware | 10% | Chapter 70 |
| Computers, tablets, mobile phones and record players | 0% | Chapter 42; Chapter 84; Chapter 85; |
| Booksor publications, disability equipment, protective helmets,  | 0% | Chapter 49; Chapter 65; |
| Mobility aids, smoking cessation products, sanitary products, children’s car seats | 0% | Various |
| Tableware and kitchenware | 8% | Chapter 44 |
| All other goods | 2% | Various |

# Section 44

**Fuel and lubricants present in rail transport**

## 44.1 Goods eligible for relief

Full relief from import duty is available on the following goods:

* fuel contained in the standard tanks of rail transport entering the United Kingdom
* lubricants present that are required for the normal operation of the rail transport during its journey to and in the United Kingdom

“Standard tanks” means tanks permanently fixed by the manufacturer to the vehicle in question, and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems.

## 44.2 Eligible claimants and consignees

Eligible claimants and consignees include the person responsible for the rail transport, or persons acting on their behalf.

## 44.3 Eligibility criteria and relief conditions

There is no upper limit on the quantity of fuel eligible for relief, but relief is limited to the quantity contained in the standard tanks of the rail transport.

The fuel must not be:

* used in any rail transport other than that in which it was imported
* removed from the rail transport in which it was imported and either:
	+ stored, except during necessary repairs to that rail transport
	+ transferred by the person benefitting for the relief, whether free of charge or for consideration of money or money’s worth

# Section 45

**Relief for goods to be incorporated in or used for civil aircraft (authorised release certificate)**

## 45.1 Eligible goods

Full relief from import duty is available for goods falling under the commodity codes in Table 17.

## 45.2 Persons eligible to claim relief

Persons eligible to claim relief includes persons importing eligible goods into the United Kingdom, or persons acting on their behalf.

## 45.3    Eligibility criteria and relief conditions

The goods must be:

* incorporated in or used in the manufacture, repair, maintenance, rebuilding, modification or conversion of civil aircraft and for which an airworthiness certificate (authorised release certificate) has been issued and either:
	+ imported into the United Kingdom with an authorised release certificate CAA Form 1, EASA Form 1 or an equivalent certificate
	+ imported into the United Kingdom for repair or maintenance with a previous authorised release certificate CAA Form 1, EASA Form 1 or equivalent certificate

Where HMRC has good reason to suspect that an authorised release certificate has been falsified, and the matter cannot be resolved otherwise, HMRC may request an expert opinion from the Civil Aviation Authority, at the expense of the person importing the goods.

# Section 46

**Relief for the return of repaired personal property**

## 46.1 Goods eligible for relief

Partial or full relief from import duty is available on goods which:

* are the personal property of an individual resident in the United Kingdom in whose name the declaration is made, or a member of their family
* have been exported temporarily from the UK in order to be repaired

## 46.2 Eligible claimants and consignees

Eligible claimants and consignees include an individual who is resident in the UK, or an agent making a declaration in the name of such an individual.

## 46.3 Eligibility criteria and relief conditions

Eligibility criteria and relief conditions include:

* the repaired goods must be the personal property of an individual resident in the United Kingdom in whose name the declaration is made, or a member of their family – for this purpose, personal property are goods for personal use, where it is clear from the nature and quantity of those goods that no commercial purpose is intended
* the repairs must not be part of a series of consignments of repaired goods imported by the individual
* the goods must have been defective domestic goods that were exported for a temporary period from the United Kingdom in order to be repaired outside the United Kingdom
* the repaired goods must not have been subject to any processing outside the United Kingdom other than repair
* the goods must not have been declared for an outward processing procedure
* the total value of the goods included in the declaration (not including any reduction in value for the purposes of partial relief) must not exceed £500,000
* the declaration for the repaired goods must not be made using the simplified Customs declaration process or the EIDR procedure
* the goods must not be subject to an additional amount of import duty under section 13, 14 or 15 of the Taxation (Cross-border Trade) Act 2018
* the importer of the goods must not be required to give a guarantee under paragraph 15(5) of Schedule 4 to the Taxation (Cross-border Trade) Act 2018

Full relief is available where the goods have been repaired without charge.

Partial relief is available in other cases where the conditions for relief are met. Where partial relief is available, the value of the repaired goods is reduced to take account of so much of the value as can be attributed to the defective goods that were exported for repair.

For these purposes, the value of the goods is therefore calculated as the greater of:

(a) zero; and

(b) an amount equal to A − B

where—

A is the value of the repaired goods at the time of acceptance of the customs declaration of those goods for the free-circulation procedure; and

B is the statistical value of the goods at the time when they were released to a common export procedure.

For this purpose, the statistical value has the meaning given in Article 4 of Commission Regulation (EU) No 113or2010 of 9 February 2010 implementing Regulation (EC) No 471or2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries.

# Section 47

**Relief for goods processed in the EU and returned to the UK after the transition period ends**

## 47.1 Goods eligible for relief

Partial or full relief from import duty is available on goods which:

* have been temporarily exported from the United Kingdom before the end of the transition period (31 December 2020), for processing;
* have been processed in an EU member state and
* are imported to the United Kingdom after 31 December 2020, following that processing.

## 47.2 Eligible claimants

Eligible claimants include a person established in the UK, or a person acting on their behalf.

## 47.3 Eligibility criteria and relief conditions

Eligibility criteria and relief conditions include:

* the goods must have been Union goods temporarily exported from the UK to an EU member state for processing before the end of the transition period (31 December 2020)
* the goods must be imported into the United Kingdom following that processing, within 6 months of their temporary export
* the goods must be located in an EU member state at the end of the transition period (31 December 2020))
* the goods must not have been declared for an outward processing procedure
* a person claiming the relief must provide evidence, on request by HMRC, to demonstrate that the conditions of this relief are satisfied
* the declaration for the goods must not be made using the simplified Customs declaration process or the EIDR procedure
* the goods must not be subject to an additional amount of import duty under section 13, 14 or 15 of the Taxation (Cross-border Trade) Act 2018
* the importer of the goods must not be required to give a guarantee under paragraph 15(5) of Schedule 4 to the Taxation (Cross-border Trade) Act 2018

## 47.4 Conditions for full or partial relief

Full relief is available where the imported goods have been repaired without charge in a member state of the EU.

Partial relief is available in other cases where the conditions for relief are met. Where partial relief is available, the value of the processed goods is reduced to take account of so much of the value as can be attributed to the goods as they stood before being temporarily exported

For these purposes, the value of the goods is therefore calculated as the greater of:

(a) zero; and

(b) an amount equal to A − B

where—

A is the value of the processed goods at the time of acceptance of the Customs declaration of those goods for the free-circulation procedure; and

B is the statistical value of the goods at the time when they were temporarily exported for processing.

For this purpose, the statistical value has the meaning given in Article 4 of Commission Regulation (EU) No 113 or 2010 of 9 February 2010 implementing Regulation (EC) No 471or2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries.

## 47.5 Eligibility criteria subject to exceptional waiver

The following eligibility criteria may be subject to waiver where upon receipt of an application HMRC consider that by reason of the circumstances described it would be reasonable to allow those criteria to be waived:

* the requirement that the goods must be located in another EU member state at the end of the transition period (31 December 2020) where goods are in transit via a country outside the EU on that day
* the requirement that the goods must be imported into the United Kingdom within 6 months of their temporary export may be waived if the processing takes longer than 6 months
* the requirement that the goods must be imported into the United Kingdom within 6 months of their temporary export may be waived if there has been a situation of force majeure

The application for waiver of eligibility criteria and any supporting evidence should be sent by the claimant to the National Import Reliefs Unit at the address at Annex I and must include the following information:

* name and address of the person claiming the relief
* details of the waiver to the relief conditions being sought and the circumstances that would justify this waiver
* details of the goods at the time they were temporarily exported for processing including the CN code, quantity and customs value
* details of the goods imported or to be imported after processing, including the CN code, quantity and customs value of these goods
* confirmation of the place or intended place of import (for example name of airport)

# Section 48

**Merchandise in Baggage (MIB)**

Single flat rate of import duty for commercial goods in accompanied baggage or a small motor vehicle.

## 48.1 Goods eligible for relief

A single flat rate of import duty will be levied at 3.3% on commercial goods imported by a qualifying traveller when using the voluntary advance electronic declaration (otherwise known as the Merchandise Online Declaration Service or MODS) under Regulation 39B of the Customs (Import Duty) (EU Exit) Regulations 2018, where the person imports the commercial goods in accompanied baggage or a small motor vehicle.

## 48.2 Eligible persons and representatives

A person may elect for this treatment if that person is an individual who is a qualifying traveller.

A qualifying traveller is an individual who:

* is not resident in the United Kingdom and is arriving in the United Kingdom for a temporary stay; or
* is resident in the United Kingdom and is returning after a temporary stay outside the United Kingdom

## 48.3 Eligibility conditions

Where a person makes a MODS declaration under reg 39B, the only relief that may be claimed is the MIB flat rate, and no other relief.

Exclusions

The following goods are not eligible for this relief:

* goods that are declared under Regulation 39B of the Customs (Import Duty) (EU Exit) Regulations 2018, in the case that the declaration is made orally, or by conduct, or by a full electronic declaration
* goods that are declared under Regulation 39A of the Customs (Import Duty) (EU Exit) Regulations 2018, being goods over the value of £1500 or weighing over 1000kg or excise, restricted or controlled goods

Definition of Commercial Goods

For the purposes of this relief only, “commercial goods” means goods that are:

* not non-commercial goods or personal gifts
* not carried by a commercial transport operator, who has travelled to the UK carrying those goods in their accompanied baggage
* not recorded on the commercial freight manifest of a ship, train or aeroplane

For the purposes of this definition only, if any goods are spare parts or trade samples or are goods for commercial sale, the goods will not be “commercial goods”.

Non-commercial goods mean goods:

* which are sent by one individual to another
* where no payment is made, directly or indirectly, for the goods by the recipient
* which are for the personal use of the recipient
* which do not form part of a series of consignments of goods made between the individuals

Personal gifts mean goods contained within accompanied baggage of a qualifying traveller which:

* are intended for a person’s personal use
* are not imported for commercial purposes
* do not form part of a series of goods imported by the qualifying traveller

“Accompanied baggage” means baggage which either:

* accompanies an individual when arriving in the United Kingdom
* would have so accompanied an individual had the baggage not been delayed in transit to the United Kingdom

Small motor vehicle

Has the same meaning as in Section 108(1) of the Road Traffic Act 1988, which states: ““small vehicle” means a motor vehicle (other than an invalid carriage, moped or motor bicycle) which:

* is not constructed or adapted to carry more than nine persons inclusive of the driver
* has a maximum gross weight not exceeding 3.5 tonnes and includes a combination of such a motor vehicle and a trailer

# Section 49

**Relief for goods processed in Northern Ireland and returned to Great Britain or the Isle of Man**

## 49.1 Goods eligible for relief

Full or partial relief is available from duty charged under s30C of the Taxation (Cross-border Trade) Act 2018 for goods which were previously removed from Great Britain or the Isle of Man for processing in Northern Ireland.

This will be applicable:

* on goods removed to Great Britain from Northern Ireland which are not qualifying Northern Ireland goods
* which had previously been removed to Northern Ireland from Great Britain or the Isle of Man for processing in Northern Ireland

## 49.2 Eligible claimants

Eligible claimants include a person established in the United Kingdom, or person acting on their behalf.

## 49.3 Eligibility criteria and relief conditions

Eligibility criteria and relief conditions include:

* the goods must have been domestic goods when they were removed to Northern Ireland from Great Britain or the Isle of Man
* the goods must have been removed to Northern Ireland from Great Britain or the Isle of Man for the purpose of undergoing processing in Northern Ireland which includes one or more of:
	+ the erection, assembly, fitting or other working of the goods
	+ the repair of the goods
	+ the use of the goods for the purpose of facilitating the production or manufacture of any other goods
* the goods must not have been declared for an outward processing procedure when they were removed to Northern Ireland from Great Britain or the Isle of Man
* a person claiming the relief must provide evidence, on request by HMRC, to demonstrate that the conditions of this relief are satisfied
* the declaration for the goods on their removal to Great Britain from Northern Ireland must not be made using the simplified Customs declaration process – a Simplified Customs declaration process has the meaning it has in the Customs (Import Duty) (EU Exit) Regulations 2018
* all processing must be completed within Northern Ireland

## 49.4 Restriction of relief

Relief is restricted in the following circumstance.

* the goods are processed, and the processing consists of anything other than the repair of the goods without charge
* after processing, the value of the processed goods includes the value of goods that were Union goods when they were in Northern Ireland, that are treated as domestic goods as a result of the application of section 30A (1) of the Taxation (Cross-border Trade) Act 2018
* those goods treated as domestic goods by s30A(1) are not qualifying Northern Ireland goods, except as a result of their involvement in the processing

In this circumstance, relief is calculated by reference to the value of the processed goods excluding the value of the goods treated as domestic goods by s30A(1).

## 49.5 Interpretation

Expressions used in this Section that are defined for the purposes of Part 1 of the Taxation (Cross-border Trade) Act 2018 have the same meaning they have in that Part.

# Section 50

**Relief for human organs needed for transplant**

## 50.1 Goods eligible for relief

Full relief from import duty is available for:

* Human blood, organs, tissues and cells for grafting, implanting (transplant) or transfusion

## 50.2 Eligible claimants and consignees

* Public institutions, all hospitals whether public or private
* Persons acting on behalf of any of the above

## 50.3 Eligibility criteria and relief conditions

* For exclusive use for non-commercial medical or scientific purposes

## 50.4 Prior approval to claim the relief

* Hospitals and any person acting on behalf of a hospital do not need prior approval to claim this relief.
* Public institutions must ask for prior approval to claim this relief. The head of the establishment or an authorised representative will need to make a written application to HMRC on behalf of the establishment, for prior approval to claim the relief. The address for applications is given at Annex I.

## ANNEX I – National Imports Relief Unit (NIRU) address

National Import Reliefs Unit
Dorchester House
Erskine House
20-32 Chichester Street,
Belfast,
BT1 4GF

Telephone: 0300 322 7065
Email: niru@hmrc.gov.uk

## ANNEX II – Application for Transfer of Residence Relief (TOR1)

**Published 7 December 2016
Last updated 13 April 2018
From: HM Revenue & Customs**[**https:ororwww.gov.ukorgovernmentorpublicationsorapplication-for-transfer-of-residence-tor-relief-tor01**](https://www.gov.uk/government/publications/application-for-transfer-of-residence-tor-relief-tor01)

## ANNEX III – Visiting Forces’ Certificate of Entitlement to Relief from Duty and Value Added Tax on the Import or Withdrawal from Warehouse of a Motor Vehicle

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## Annex IV - Application for relief from duty or VAT on imported inherited goods (C1421) version 1.0 (See section 3)

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Available from: HM Revenue & Customs**[**https:ororwww.gov.ukorgovernmentorpublicationsorvat-inherited-goods-making-a-claim-for-relief-from-duty-and-vat-c1421**](https://www.gov.uk/government/publications/vat-inherited-goods-making-a-claim-for-relief-from-duty-and-vat-c1421)