

# Travelling to the UK from outside the European Union (EU)

**Please note that this information was correct at the time of printing and is subject to change. Please make sure that you have the most up to date information before relying on any one source. This information was taken from [www.hmrc.gov.uk](http://www.hmrc.gov.uk) (Her Majesty's Revenue and Customs) and is an open source of information (please see crown copyright at the bottom of this document). This information was correct at 16:00 28<sup>th</sup> June 2008.**

When travelling from a non-EU country (including the Canary Islands, the Channel Islands and Gibraltar) you can bring the following into the UK for your own use without paying UK tax or duty:

- 200 cigarettes; **or** 100 cigarillos; **or** 50 cigars; **or** 250g of tobacco
- 60cc of perfume
- 2 litres of still table wine
- 250cc of eau de toilette
- 1 litre of spirits or strong liqueurs over 22 per cent volume; **or** 2 litres of fortified wine\*, sparkling wine or other liqueurs \*such as port or sherry and
- £145 worth of all other goods including gifts and souvenirs.

If you have any more than these allowances you must declare the goods in the red channel or use the red point phone. If you do not, you are breaking the law and we may prosecute you.

- If you are under 17 you cannot have the tobacco and alcohol allowances.
- You are entitled to these allowances only if you travel with the goods and do not sell them.
- If you bring in something worth more than the limit of £145, you must pay charges on the full value, not just the value above £145.
- You and anyone you are travelling with cannot pool your individual allowances to bring in an item worth more than the limit. You will have to pay charges on the full value of the item.
- If you are bringing back any duty-free or tax-free goods you bought when you left the UK, these count as part of your allowance.

If you also have tobacco or alcohol goods that you bought in an EU country (other than tobacco products over the limit for imports from that country) you will not have to pay any more duty or tax on these so long as:

- they are for your own use and
- you can show, if we ask you to, that you have paid duty and tax in an EU country, for example by producing the receipt.

If you are bringing your personal belongings or your car into the UK from outside the EU, see Notice 3

**Air transfers.** If you arrive by air and are transferring to a flight to another EU country, at the transfer point you need only declare goods in your hand baggage. You do not declare your hold baggage until you collect it at your final destination.

The same usually applies if you are transferring to a UK domestic flight. But in some cases we must clear both your hand luggage and hold baggage at the transfer airport. The airline will tell you when this is necessary.

# Declaring cash when entering or leaving the UK

From 15 June 2007, if you are travelling to or from a country outside the European Union (EU), you will need to declare any sums of cash of 10,000 Euro or more (or the equivalent in another currency) to HM Revenue & Customs (HMRC).

You do not need to declare cash if you are travelling to or from another EU country.

## For the purposes of this requirement, the countries of the EU are:

Austria, Belgium, Bulgaria, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Gibraltar, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain (including the Canary Islands), Sweden, and the United Kingdom (not including the Isle of Man and the Channel Islands).

## Declaring cash to HMRC

You must declare cash on duplicate Form C9011, and post the completed top copy 1 in the drop box provided at the port or airport.

You can either pick up the form when you get to the port or airport and complete it there, or you can print it down from this website, which gives you the opportunity to complete it before you start your journey.

HMRC officers may ask to see evidence of your having made a declaration. Therefore it is important to keep a copy of the completed form. This is automatically generated on carbon copy 2 if you make your declaration on a form provided at the port or airport. If you use the printed down form, you will need to photocopy the completed copy 1. (You do not need to complete copy 2 of the printed down form.)

## Definition of the term 'cash'

The term 'cash' covers:

- currency notes and coins
- bankers' drafts
- cheques of any kind, including travellers' cheques.

## Your rights if your cash is seized

HMRC officers will only seize cash if they have reasonable grounds to suspect it is the proceeds of, or is intended for use in, unlawful conduct.

Seized cash cannot be kept for more than 48 hours without a court order (not including public holidays and weekends).

A court may order seized cash to be:

- detained while investigations are carried out
- forfeited permanently if the investigation shows it is associated with criminal activity.

If your cash is seized, you will be given information on how to appeal against the decision.

### **IMPORTANT INFORMATION**

HM Revenue & Customs has a duty to protect the UK from drugs, firearms and other harmful goods, and to stop smugglers evading taxes that fund vital public services. To do this we carry out checks on some travelers. If we stop you and ask you about your baggage, please co-operate as we need your help to prevent smuggling.

From 1 January 2007, two new countries joined the EU in addition to ten countries that joined the EU from 1 May 2004. Special rules apply if you bring cigarettes and some tobacco products into the UK from some of these countries.

#### **There are heavy penalties for smuggling, so:**

- Never carry anything into the UK for someone else.
- Never bring banned goods into the UK.
- If you are driving, make sure that everyone travelling with you knows what goods are banned or restricted. If you smuggle goods in a car, the car may be seized by Customs.
- If you are in doubt, speak to a Customs officer in the red channel or use the red point phone.
- A pet may be tame, but rabies is a killer. Don't even think of smuggling an animal into the UK. It could be carrying rabies and the consequences could be disastrous.

#### **Crown Copyright**

All information supplied above is from [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and is not modified in any way. The information below is the copyright approval for the use of the above information and where is taken in full. Where stated as "this site" it is referring to website the information has been obtained from.

The material featured on this site is subject to Crown Copyright protection unless otherwise indicated. The Crown Copyright protect material (other than the Royal Arms and departmental or agency logos) may be reproduced free of charge in any format or medium, provided it is reproduced accurately and not used in a misleading context. Where any of the Crown Copyright items on this site are being republished or copied to others, the source of the material must be identified and the copyright status acknowledged.

The permission to reproduce Crown protected material does not extend to any material on this site that is identified as being the copyright of a third party. Authorisation to reproduce such material must be obtained from the copyright holders concerned.

Where indicated within the site, the use of certain material is subject to the specific approval of HMSO's Copyright Unit.

HMRC encourages users to establish hypertext links to this site. See "Linking to us" selection of buttons you may use for this purpose.

For further information on Crown Copyright policy and licensing arrangements, see the guidance featured on HMSO's website.