Imports of Goods

Imports of Goods – Import Duty and Import VAT

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1 Introduction

The rules relating to Import Duty are very detailed and this document is only a summary of them. If you have any questions, please contact vat@reading.ac.uk.

This document consists mainly of extracts from a longer guide published by BUFDG - BUFDG and HEPA Guide: Imports of Goods from 1 January 2021.

1.1 Import duty

Import duty is payable when you import goods from outside the UK. It is charged at the point of entry into the UK (i.e., airport or port) based on information provided in an import declaration.

1.2 Customs agent

The University should inform the supplier whether it is intending to use the supplier's customs agent or its own customs agent.

2 Key information in the Import declaration

2.1 Import declaration

It is the legal responsibility of the importer of record, (the entity named on Customs entries), normally the University, to ensure the import declaration is correct and to pay the Import Duty.

To check whether an import declaration is required, use this simple HMRC online tool: https://www.gov.uk/check-customs-declaration.

Normally a customs agent will prepare the import declaration on behalf of the University, but it is important to check certain key pieces of information, especially for large value imports. The key pieces of information are:

- the Commodity Code
- the basis of the value
- Customs Procedure Code (CPC)

2.2 Commodity code

The Commodity Code is used to determine the Import duty payable. It is a 10-digit number that is used to classify goods at the point of entry into the UK.

The importer of record is legally responsible for ensuring the Commodity Code is correct. The Commodity Code and the duty and VAT rate applicable to that code can be checked in the UK Tariff at https://www.gov.uk/trade-tariff.

It is likely that the Supplier will include a 'harmonised tariff code' within its invoice or other supporting documentation. It will be an 8-digit code and form the basis of the 10-digit code to be used on the University import documentation. You should check that the 8-digit code is reasonable by checking the code used in the link above, and if it is, work out the last 2 digits from there.

There is HMRC guidance on using the Trade Tariff tool at Finding commodity codes for imports into or exports out of the UK - GOV.UK.

If you need help with finding a commodity code, you can email the HMRC Tariff Classification Service at classification.enquiries@hmrc.gov.uk. Information that should be included in the email is described at this link https://www.gov.uk/guidance/ask-hmrc-for-advice-on-classifying-your-goods.

Commodity codes may also be referred to as:

- Harmonised System Codes (HS Codes) = first 6 digits of a Commodity Code, used worldwide
- Tariff Headings / Codes
- CN or Classification Codes

2.3 Basis of value - Customs duty value and INCOTERMS

The Customs duty Value used to calculate import duty is Cost of Goods + Insurance + Freight.

Import VAT is calculated on Customs duty Value + duty.

Import VAT and duty are also payable on the market value of imported goods which have been donated to the University. So even though the goods may not be costing the University anything, duty and VAT will still be payable unless certain reliefs apply.

If you would like some guidance about how to value such donated goods, please contact VAT@reading.ac.uk as this can be complex in some situations for universities due to the often-specialised nature of what is being imported.

The INCOTERMS determine if any costs need to be added to the price paid for the goods, when arriving at the value for import duty.

The most common INCOTERMS are:

- Ex-works (EXW)– customer collects, and title passes at supplier's premises
- Free on Board (FOB) / Free Carriage (FCA) - supplier delivers to nominated port in their country (e.g., FOB Shanghai)
- Cost, insurance, and freight (CIF) - supplier pays for delivery to a port in UK
- Deliver at Place (DAP)– supplier delivers door to door, but customer clears Customs
- Deliver Duty Paid (DDP) – supplier does everything

Ex-works should not be used, as title passing in the country of supply can lead to tax issues, such as the need to register for VAT/GST in that country.

The preferred options are Deliver at Place (DAP) or Deliver Duty Paid (DPP)

However, DDP should be used with caution as indicates that the shipper will carry out the Customs Clearance and be the Importer of Record so will pay import duty and import VAT but confusion and delay often arises when the goods arrive at the UK port, etc when using this incoterm and it has become apparent that larger freight forwarders will not accept DDP at point of import and will change the incoterm, thus charging Universities applicable VAT and duty at the time of import anyway. Unless the Supplier has a UK VAT registration (which larger Suppliers might), you should check your Supplier invoice carefully to try to avoid being charged VAT and duty twice - once on import and once by the Supplier. You will not be able to recover any duty or VAT from HMRC, so your only recourse will be with the Supplier if that situation occurs.

2.4 CPC Codes

CPC codes identify the customs and/or excise regimes that apply when goods are being imported or exported. So, if certain reliefs are to be applied to the import (for example claiming medical zero-rating relief), the CPC code identified will ensure this is applied.

It is important that the correct code is used, otherwise inappropriate reliefs may be claimed and HMRC will issue penalties as a result which will be charged onto your project.

The CPC codes which are applicable to general imports are:

4000000 – where UK VAT and applicable duty will be charged on import

4000C07 – for imports with a value below £135, so no duty is applicable, and the Tax Team will account for UK VAT and charge your project under the reverse charge rules, rather than you having to pay the VAT directly to the freight forwarder.

For other CPC codes which might apply, refer to the sections below which deal with reliefs available.

3 EORI number

The EORI number is an identification number that is used when exchanging information with Customs. It consists of the letters GB followed by the importer's VAT number.

The University's EORI number is GB 200 0126 59 000

4 Country of Origin

The Country of Origin is important because preferential duty rates may apply to goods originating from a particular country if the UK has a trade agreement with that country.

The Country of Origin of the goods is where they have been grown, produced, or manufactured. It may not be the country the goods are sent from.

It is necessary to declare in the import declaration that you hold proof of origin. The proof of origin must be kept for 4 years. The supplier should provide you with proof of origin. This can be in the form of a Certificate of Origin ("CO") or by the inclusion of a declaration or statement on any sales invoice.

HMRC refer to two main categories of goods for the Country of Origin:

- goods wholly obtained or produced in a single country
- goods whose production involved materials from more than one country

The Country of Origin of goods that are in the second of these categories will be determined by detailed rules contained in:

the trade agreement with the EU or

the trade agreement with the relevant non-EU country or

the Generalised Scheme of Preferences, which is used for some developing nations.

5 Import licences

There are special rules, and you may need to obtain and provide licences or certificates, if you are importing any of the following:

• animals and animal products (see note below for further information)

• plants and plant products

• high risk food

• veterinary medicines

• human medicine

• controlled drugs

• tissues and cells for human application

• waste

• products containing F gas

• precursor chemicals

• hazardous chemicals

• nuclear material

• guns, knives, swords, and other weapons

• weapons and goods that could be used for torture or capital punishment

Please note that as from 1 January 2022, products of animal origin imported from the EU now need veterinary certificates in the same way as from the rest of the world. This is applicable to anything that might include a substance of animal origin e.g., blood samples, genetic material etc.

Please ask your clearing agent to do this notification for you. You may need to register the import online and further HMRC guidance can be found at:

https://www.gov.uk/government/collections/guidance-on-importing-and-exporting-live-animals-or-animal-products

If you do need to register, we understand that you can 'tick' as 'sole trader' and continue from there. If you have issues or queries though in doing this please email 'vat@reading.ac.uk'.

6 Import declarations – HMRC systems

As stated above, normally the Customs agent will complete the Customs declaration for you. The agent will use one of the following HMRC systems:

- CHIEF – the old system, which will close for import declarations on 30 September 2022.
- The Customs Declaration Service, which is the new service.

Up to 31st December 2021, depending on the country the goods are imported from, the carrier may need to submit an Entry Summary Declaration before the goods arrive in the UK. From 1st January 2022 an Entry Summary Declaration will be required for all imports.

There are then various options for the form of Import Declaration that can be used.

A full import declaration is required for controlled goods. For goods that are not controlled simplified procedures may be used.

7 Documentation required and its retention.

Once the goods have entered the UK, the Customs agent and/or Supplier will need to provide the following to the university. You must retain these documents for 6 years:

- airway bill/bill of lading,
- C88 (official Customs evidence),
- delivery note,
- commercial invoice
- any other relevant information (such as evidence of Country of Origin)

Please email VAT@reading.ac.uk with copies of your documentation, as HMRC frequently carry out audits and it will make it easier to track the imports where information is being sought.

8 Postponed VAT accounting (PVA)

The University does not use postponed VAT accounting (PVA) for imports. While the University has tried to make this clear in standing instructions with larger freight forwarders, please make sure that this is clear in any documentation you complete in respect of your imports.

9 Import Duty Reliefs

9.1 ATA Carnet

An ATA Carnet is an international customs and temporary export-import document. It is used to clear customs in 87 countries and territories without paying duties and import taxes on certain goods that will be re-exported within 12 months.

It would be used where you send goods overseas in instances where there is no third party in the country of destination to act as importer, such as field trips or research projects.

Please email legalservices@reading.ac.uk if you think this is applicable to you, for further assistance.

9.2 Returned Goods Relief

Examples of use: Goods returned after being on exhibition or loan, or after use in a field trip or research project.

No import duty or VAT will be payable provided that the following conditions are met.

- The goods must be re-imported in an unaltered state, apart from any work that may have been carried out to maintain the goods in working order. The goods cannot have been upgraded to increase their value.
- The goods need to be reimported within 3 years of export
- However, goods that are in an EU Member State on 31 December 2020, will qualify for relief if they are reimported into GB from an EU Member State by 30 June 2022, even if the 3-year time limit for reimportation has expired.
- For VAT relief, the re-importer must be the exporter (i.e., the university must be the named exporter and importer of the goods)
- Ideally, the import declaration needs to be linked to export declaration, by quoting the export declaration reference on the import declaration

- When the customs agent completes the import declaration, it should use the correct Customs Procedure Code (CPC) so you should be clear in your instructions to them that this relief is to apply. Please ask the customs agent to inform you of the Customs Procedure Codes they intend to use and email these codes to vat@reading.ac.uk. The Tax Team will then check that the codes being used are reasonable.

9.3 Outward Processing Relief (OPR)

Example of use: goods being returned to the UK following repair or service.

If you wish to use this relief please contact 'vat@reaading.ac.uk' first, as there are limits on the number of times the University can use this relief in a year without being fully registered.

Import VAT and duty will be payable only on the "added value" of the goods, usually the cost of the repair or service, provided that:

- There is a full audit trail that links the import declaration to the previous export declaration, ideally by quoting the export declaration reference on the import declaration
- When the customs agent completes the export and import declaration, again you should be clear in your instructions to them that this relief applies, and the agent should use the correct Customs Procedure Code (CPC). For export, for example, the CPC probably begins with "21" or "22"; for re-import, it probably begins with "61".
- Liaise with your Customs agent to establish if "information sheets" (INF's) are needed.

If the repair is carried out free of charge under warranty, then no VAT and duty is payable. The customs agents must be informed of the situation so that the correct Customs Procedure Code (CPCs) are used on both export and re-import. The customs agent exporting the goods for repair must be informed that the item is being sent as a temporary export for repairs to be carried out and that they will be returned to the UK. The customs agent should then complete an OPR form on the University's behalf or give instructions on how an OPR application form should be completed.

After the repair has been carried out and the goods arrive back to be re-imported into the UK, a fully completed OPR form will act as proof that VAT and import duty have been

paid on the item's first importation and will therefore ensure that the VAT and duty due again on re-importation is waived.

Unless agents are made aware of the item's return, they will assume the export is final, i.e., that the goods will not return to the UK. It is therefore essential that the University informs the agent from the outset to ensure the necessary paperwork is completed.

If, after export, the supplier decides to replace the faulty goods instead of repairing them, it should be noted that VAT is due on the full value of all new replacements.

If repaired goods are not returned in a single consignment, then the agent must be informed of this to enable them to inform HM Revenue & Customs who will note the quantity of goods being imported and the quantity which remains to be imported. (This paperwork must be presented to HMRC again when the next consignment is imported.)

9.4 Inward Processing Relief

Example of use: goods coming into the UK for process or repair and then being re-exported.

If you wish to use this relief please contact ‘vat@reaading.ac.uk’ first, as there are limits on the number of times the University can use this relief in a year without being fully registered.

No import duty or VAT will be payable provided that:

- There is a full audit trail that links the import the subsequent export declaration, ideally by quoting the import declaration reference on the export declaration.
- When the customs agent completes the import declaration, it should use the correct Customs Procedure Code (CPC).
- Liaise with your Customs agent to establish if “information sheets” (INF’s) are needed.

9.5 Temporary Admission

Temporary Admission applies where certain goods are imported temporarily and returned unaltered, for example:

- samples
- professional equipment
- exhibition goods
- demonstration goods

A formal authorisation is not needed, but the following conditions must be met.

- A full audit trail that links the import declaration to the export declaration, by quoting the import declaration reference on the export declaration.
- A customs guarantee might be required. (This is an agreement to cover customs debt). However, you will not usually need a guarantee to use customs special procedures in Great Britain (England, Scotland, and Wales). You will be told as part of the application process if you need one.
- When the customs agent completes the import declaration, it should use the correct Customs Procedure Code (CPC).

There is a time limit of 6 months for "Goods used for tests, experiments or demonstrations without financial gain".

9.6 Other reliefs for qualifying items imported for medical or scientific research or for educational purposes.

There are certain reliefs available in very specific circumstances for these types of imports which are detailed below in alphabetical order. Please inform ‘vat@reading.ac.uk’ if you are planning to use any of these reliefs as HMRC may make enquiries and it is important the University retains appropriate evidence..

For information, references to NIRU relate to the National Imports Relief Unit. Where applications for NIRU certificates need to be made, all forms should be sent to niru@hmrc.gov.uk. Questions can either be sent to this email address or their telephone number can be used: 0300 322 7065 (Monday to Friday 8am to 4pm). Application forms for NIRU certificates can be obtained by emailing NIRU. NIRU Certificates should be obtained before importing the goods. Copies of the NIRU certificates should be sent to the customs agent. The NIRU Certificate number must be recorded in box 44 of the import declaration.

Customs Procedure Codes (CPCs) are used to identify a procedure that goods are moved under, including the reliefs set out above. When importing or exporting any of the goods set out in any of the reliefs, it is important that your customs agent uses the correct CPC on the import declaration for the relief to be applied. Please ensure that your supplier is aware that you are applying for the relief.

Please do check to see if rules applying to ‘products of animal origin’ apply (see 5 Import licences for further information).

9.6.1 Animals for scientific research

Imported by: University medical schools, polytechnics, and similar establishments.

Import Duty Relief – a NIRU certificate is not required.

Relief from Import VAT may now be available - please use tax code PM on your purchase order to the Supplier (or if a manual certificate is required, please email ‘vat@reading.ac.uk’)

CPC codes:

40 00 C15 (imports from Rest of World, other than the Channel Islands)

49 00 C15 (Imports from Channel Islands)

9.6.2 Blood grouping, tissue typing, and therapeutic substances.

Imported by medical schools only (THEREFORE VERY UNLIKELY TO BE AVAILABLE TO UoR)

Import Duty Relief- A NIRU Certificate is required if the importer is not a public body.

Import VAT Relief or exempt from VAT- A VAT Certificate is not required.

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CPC codes:

40 00 C16 (imports excluding UK Special territories)

49 00 C16 (imports from UK Special territories)

40 00 02 (for therapeutic goods not liable to duty and are exempt from VAT)

9.6.3 Donated medical equipment.

Imported by: Medical research institution.

Import Duty Relief -NIRU Certificate required.

Import VAT Relief (but manufacturer cannot donate the goods) – VAT certificate required, please email ‘vat@reading.ac.uk’

CPC codes:

40 00 C17 (imports from Rest of World, other than the Channel Islands)

49 00 C17 (imports from Channel Islands)

9.6.4 Goods for testing, analysis, or examination

Goods imported for testing to find out their composition, quality, or other characteristics for information, or for industrial or commercial research.

Imported by: Any person.

Import Duty Relief - A NIRU Certificate is not required for relief from Import duty. (NIRU approval is required for relief from Excise Duty). You must provide certain information to NIRU after the testing has ended. **It is the responsibility of the person who requests the import duty and import VAT relief to provide this information to NIRU. If you need assistance from the Tax Team, please let us know.**

Import VAT Relief - A VAT Certificate is not required.

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CPC codes:

40 00 C33 (imports from Rest of World)

49 00 C33 (Guidance still says "EU Special territories" – last update August 2020. Should this be UK Special Territories now?)

9.6.5 Miscellaneous documents and related articles which are of an educational, scientific or a cultural nature.

Imported by: Any person.

Import Duty Relief – a NIRU certificate is not required.

Import VAT Relief – a VAT certificate is not required.

CPC codes: Please refer to the guidance at the link above. There is a long list of CPC codes.

Please ensure you retain full supporting documentation to justify the use of this relief in case of query by HMRC.

9.6.6 Museum and gallery exhibits.

The exhibits must be of a scientific, educational, or cultural nature. They must for permanent import only.

They must be either donated to you, or purchased from a private person, or supplied to you not in the course of business.

Imported by: Museum or gallery.

Import Duty Relief - A NIRU approval letter is required if the museum is not already approved by HMRC.

Import VAT Relief- A VAT Certificate is not required.

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CPC codes:

40 00 C12 for exhibits imported from outside the UK on which you claim relief from duty and VAT.

49 00 C12 for exhibits imported from the Channel Islands on which you claim relief from VAT.

9.6.7 Scientific instruments

Scientific instruments and apparatus pas long as the goods are used for non-commercial purposes. This includes spare parts, components, accessories, or tools for maintaining, checking, calibrating, or repairing. The items must be specifically suited to the imported apparatus.

Imported by: University for non-commercial and non-profit making education or non-commercial and non-profit making scientific research.

Import Duty Relief- The University holds a NIRU certificate to obtain duty relief for scientific equipment- please contact ‘vat@reading.ac.uk’ for this and send on to the Supplier to be included in their shipping documentation.

Import VAT Relief, if used for medical or veterinary research, training, diagnosis, or treatment.

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A VAT Certificate for zero rating of imported medical equipment is required. Please use tax code PM when placing the order so that the certificate is produced, or if the purchase is made other than by a purchase order, please request a manual certificate from vat@reading.ac.uk.

CPC codes:

40 00 C13 for goods imported from outside the UK on which you claim relief from duty, and VAT if appropriate.

49 00 C17 for goods imported from UK special territories on which you claim relief from VAT.

40 00 C14 for equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organization based outside the UK to carry out international scientific research, and providing approval has been sought from National Imports Relief Unit

9.6.8 Substances for biological and chemical research

Please see the list of tariff headings for which relief can be claimed in the linked document.

Imported by public establishment involved in education or scientific research, including university medical schools, pharmacy or chemistry schools and colleges, medical schools, and research laboratories.

The goods must be used for non-commercial research purposes only.

Import Duty Relief – A NIRU certificate is not required.

Import VAT Relief – A VAT certificate is not required.

CPC codes:

40 00 C15 – for goods imported from outside the UK on which you claim relief from duty and VAT.

49 00 C15 – for goods imported from the Channel Islands on which you claim relief from VAT.

9.6.9 Visual and auditory goods

Educational, scientific, or cultural items produced by the UN, whatever the intended use.

Imported by public educational, scientific, or cultural establishment or an organisation approved by HMRC.

Import Duty Relief - A NIRU Certificate is not required unless the UN does not produce the goods, and they are imported by an entity that is not a public body. If a NIRU Certificate is issued, Import Duty Relief Import can be claimed on the goods.

Import VAT Relief - Import VAT Relief cannot be claimed on goods that are not produced by the UN.

40 00 C12 – for exhibition goods, including those produced by the (UN), consigned to a museum or gallery approved by NIRU.

40 00 C12 – visual and auditory material, including those produced by the UN, of an educational, scientific, or cultural nature.

40 00 C12 – for UN-produced visual and auditory material

49 00 C12 – for UN-produced visual and auditory material imported from the special territories.

10 Low value Consignments £135 or less

Where a consignment is £135 or less in value import duty is not payable. The £135 threshold:

- is exclusive of VAT.
- It applies to the whole consignment not each individual item.
- The value should be based on the “intrinsic value of the goods”, excluding transport and insurance costs (unless included in the price) and “any other taxes and charges identifiable by the customs authorities from any relevant documents”.

Import VAT is not payable, but UK supply VAT is paid through the VAT Return. Please use tax code PY for these purchases.

CPC code 40 00 C07

11 Carrying personal goods in baggage into and out of Great Britain

These are the standard rules travellers will be familiar with, and the details can be found at:

https://www.gov.uk/bringing-goods-into-uk-personal-use.

12 Merchandise in Baggage

These rules relate to commercial goods carried in luggage through airports/ferries etc. Commercial goods would cover anything (of any value) that is being carried to enable you to carry out your work duties overseas e.g., samples, equipment, substances, expensive/specialist work laptops or multiple laptops which would be seen as beyond just personal goods.

The rules are complex, and you are strongly advised to consider transporting the goods through a shipping company which will help ensure that the paperwork is completed appropriately and removes the risk of your goods being seized by Customs with issues for yourself as a result, although there will be extra costs involved in transportation which you should budget for.

If it is not practical to use a shipping company how you declare this merchandise depends on its value, weight, and nature, and whether you are just taking the goods out of the UK (export), just bringing them back to the UK (import) or doing both – taking out and bringing back.

A summary as an indication of the actions that may be required is below, but you should refer to HMRC guidance at:

- https://www.gov.uk/guidance/taking-commercial-goods-out-of-great-britain-in-your-baggage (for taking commercial goods out) and
- https://www.gov.uk/guidance/bringing-commercial-goods-into-great-britainin-your-baggage (for bringing commercial goods into GB)

to ensure you deal with your own requirements properly.

PLEASE ALSO NOTE THAT THESE RULES ARE FOR GREAT BRITAIN ONLY AND YOU WILL NEED TO CHECK THE RULES FOR THE COUNTRY YOU ARE ENTERING TO ENSURE YOU COMPLY WITH THEIR RULES AS WELL IN GOOD TIME BEFORE YOU TRAVEL (Another good reason for thinking of using a shipping agent where possible).

12.1 Taking merchandise OUT of GB in baggage.

12.1.1 Declaration by conduct

If you are NOT INTENDING to bring the goods back into the UK, so that you do not need proof of export, (if you are intending to bring goods back into the UK you would need proof of export) and the goods:

- have a value of less than £1,500 and
- weigh up to 1,000kg in total and
- are not restricted goods or excise goods (e.g., products of animal origin, see further details noted on guidance above)
- do not need a licence (controlled goods) and
- are not being put into or taken out of a custom's special procedure, unless the goods are placed under Temporary Admission and
- you are not claiming VAT relief (so although you may be charged VAT on carrying the goods, you are prepared to accept the VAT as an absolute cost to your project which is most likely unless your equipment relates to commercially funded research or to, say, a vatable consultancy service you are providing, and the project your costs are going to is set to fully recoverable - FR).

then you can make a declaration by conduct e.g., by walking through the green channel.

12.1.2 Simple online declaration

If the conditions listed above for declaration by conduct apply, but you ARE INTENDING to bring the goods back into the UK (so that you do need proof of export) you can make a simple online declaration which should be made in the 5 days before you leave the UK via the UK government website https://www.gov.uk/guidance/declare-commercial-goods-youre-taking-out-of-great-britain-in-your-accompanied-baggage-or-small-vehicles

12.1.3 Full export declaration

If the goods:

- have a value of more than £2,500 or
- weigh more than 1,000kg in total or
- are restricted goods (e.g., products of animal origin) or
- need a licence (controlled goods) or
- are being put into or taken out of a custom's special procedure, unless the goods are placed under Temporary Admission or
- if you are claiming VAT relief

then you need to ask a clearance agent to pre-lodge a full export declaration prior to travelling. Please refer to the HMRC website link identified above. To make the declaration. you will have to give the clearance agent the following details:

- the University's (EORI) number
- customs procedure code: for RGR at export this will be 23 00 000,
- commodity code.
- departure point and destination
- value, type, amount, and packaging of your goods
- transport methods and costs
- if required, any export licences

You should also inform the clearance agent that:

- box 1 declaration, 3rd character: use code 'A' to show it is a full declaration and the goods have arrived
- box 44 Header additional information (AI): use code 'MIB01'

If the goods either have a total value more than £1,500, or weigh more than 1,000kg, or are excise or restricted goods, you must present the goods to the Border Force officer at the airport or port of departure at least 3 hours before you leave.

For all goods you will also need to present, all the appropriate paperwork to a Border Force Officer (check HMRC guidance relating to all these requirements).

12.2 Bringing merchandise INTO UK in baggage.

As with taking goods abroad, when bringing commercial goods into the UK which:

- have a value of less than £2,500 and
- weigh less than 1,000 kilograms and
- are not restricted goods and
- you do not wish to recover import VAT through submission of your VAT return

you can make a declaration:

- by conduct (walk through the RED channel when coming back into the UK), and then you will need to pay duties and VAT at the time) OR
- by simple online declaration (see https://www.gov.uk/guidance/declare-commercial-goods-youre-bringing-into-great-britain-in-your-accompanied-baggage-or-small-vehicles). Import duty and any applicable import VAT will be charged and payable on making that declaration, so in this case walk through the green channel at the UK point of entry.

In all other circumstances, use a full import declaration (again following HMRC guidance as noted above). As full declarations are complicated, it is recommended that you ask a clearance agent to do this for you.

12.3 Taking commercial goods out of UK and bringing them back.

You must only do this using the simple online declaration if you meet the conditions for using that method, or, if you do not meet these conditions, by using the full declaration. In both instances you should find a freight forwarder/agent who can help with the documentation.

You MUST NOT use the declaration by conduct.