



Bringing your household effects to the United Kingdom from outside the European Community (EC) when furnishing, or after giving up, a secondary home

(If you are bringing in:

- personal belongings, other than to/from a secondary home, use Form C3;
- private motor vehicles, use Form C104A (if permanently imported on transfer of your home to the EC) or C104F (if temporarily imported) or C179B (if previously exported from the EC);
- pets, use Form C5.)

This form is for you to declare your household effects to Customs and to claim any duty and tax free reliefs that may apply when you are:

- furnishing a **secondary home** in the UK, or
- giving up a **secondary home** which is outside the EC.

A **secondary home** is a home which you own or rent and use only occasionally, ie. it is **not** in the country where you have your normal home (see the definition of "normal home" overleaf).

Further details of the secondary home relief are given in Customs Notice 3 ('Bringing your belongings and private motor vehicle to the United Kingdom from outside the European Community').

If you want a copy of this notice or more information, ask your local Excise and Inland Customs Advice Centre (look in your phone book under 'Customs and Excise' but not our VAT Offices). If you are phoning from abroad, we have an 'international' Advice Centre based in London which you can contact, telephone number 00 44 171 202 4227.

This form and Notice 3 are also available on the Customs Internet website <http://www.hmce.gov.uk>. Look under "Information for the public-Information".

Please complete these details

Please use BLOCK LETTERS

Personal details

Surname

Forename(s)

Date of your arrival in the UK
day month year

Packing details

- Packages include cases, cartons, tea chests and the like.
- **You must attach a complete detailed packing list to this form; &**
- number and sign each page of the list.

Total number of packages containing your effects

Please answer questions on page 2 and complete pages 3 & 4. ➔

Request to clear

When your effects arrive in the UK you, or your agent, should complete this part.

Ship's name or aircraft flight number

Bill of lading or airway bill number

Place of loading abroad

Container number(s)

Place of import

Date of import

Place for examination

I request clearance of the goods mentioned above.

Signature (importer or agent) Date

For official use

Duty and tax *relief*

Please tick correct box and answer all questions unless directed otherwise.

Meaning of words in italics

1. a) In which country do you have your **normal home**?

(Note: your 'normal home' is not necessarily the country in which you were born or hold citizenship - see the definition on the right of this page)

Relief is freedom from paying duty and tax when you meet the relevant conditions explained in Customs Notice 3.

b) How long have you lived there?

c) Do you own a secondary home in the **UK**? No Yes

d) Are you renting a secondary home in the **UK**? No Yes For how long are you renting it?

Your **normal home** is where you usually live - that means where you spend 185 days or more in a period of 12 months because of your work and personal connections. But if you have no work connections or your work and personal connections are in different countries then you usually live where your personal connections are. (However if you are a UK citizen and you are working abroad your normal home can be where you are working so long as you have lived there for 185 days or more in a period of 12 months.) As an example, if you are a UK citizen working and living with your family in the USA for the past 2 years, your normal home is the USA.

Now go to section 2 or 3, whichever applies.

2. Furnishing a secondary home in the UK.

a) Are all of the imported **household effects** to be used in the secondary home? No list the goods which will not in Part B Yes

b) Have you owned and used all the **household effects** outside the **EC** for 6 months or more? No list in part B any goods owned and used for less than 6 months. Yes

c) Will you be letting the secondary home to third parties while you or your family are abroad? No Yes

The **UK** is England, Scotland, Wales, Northern Ireland (but not the Channel Islands).

The **EC** is the European Community: Austria, Belgium, Denmark, Finland, France, Germany, Greece, the Irish Republic, Italy, Luxembourg, the Netherlands, Portugal, Spain, Sweden, and the UK. Although they have close links with the EC, the following are regarded as outside the EC for VAT purposes: the Åland Islands, Andorra, the Canary Islands, the Channel Islands, French Guiana, Guadeloupe, Martinique, Mount Athos, Reunion and Turkey.

3. Giving up a secondary home which is outside the EC.

Were some or all of your **household effects** previously exported from the **EC**? No list all goods in part B Yes list in part B any goods which were not **and** any goods obtained in the EC under a tax free scheme on which duty and/or tax remains unpaid

Household effects are furnishings and fittings for the home, and also personal items such as cameras, linen, jewellery and clothing.

Now go to part A

Part A You must list the following goods below, even if they are already specified on a packing list:

Type of goods	Description of goods	Quantity eg Number of bottles	Country where obtained and if duty/tax free	Price paid	Present or value	How long have you had these?	Marks or description of packages in which packed
Tobacco products Cigarettes, cigarillos, cigars, other tobacco	If none, write "NONE".						
Spirits (including liqueurs) Put - brand name - strength - bottle size - quantity remaining	If none, write "NONE".						
Wine Put - type - bottle size - quantity remaining	If none, write "NONE".						
Perfume/ Toilet Water Put - type - bottle size - quantity remaining	If none, write "NONE".						
Tools of trade	If none, write "NONE".						
Goods for commercial use (including goods intended for sale in the UK)	If none, write "NONE".						
Prohibited and restricted goods See the list below before completing.	If none, write "NONE".						

If you have used all the space, add continuation sheet(s). Please number and sign each sheet.

Prohibited and restricted goods include:

- Controlled drugs such as opium, heroin, cocaine, morphine, cannabis, amphetamines and lysergide (LSD).
- Firearms (including gas pistols, electric shock batons and similar weapons), ammunition and explosives (including fireworks).
- Indecent or obscene video cassettes, films, books, magazines and other articles.
- Horror comics.
- Flick knives, butterfly knives and certain other offensive weapons and some martial arts weapons.
- Counterfeit currency.
- Radio transmitters (*walkie-talkies, Citizen Band Radios etc.*) not approved for use in the UK.
- Meat and poultry; many other animal products.
- Plants, parts thereof, and plant produce including trees and shrubs, potatoes and certain other vegetables, fruit, bulbs and seeds.
- Animals and birds, whether alive or dead (*e.g. stuffed*), parts and articles derived from protected species including furskins, ivory, reptile leather and goods made from them.

Complete this part if required by Section 2 or 3 on page 2.

Part B Other goods which may be liable to import charges and not already listed in Part A

Description of goods If you have no goods to list, please write 'NONE'	Quantity	Country where obtained and if duty/tax free	Date obtained	Price paid	or Present value	Period of use	Marks or description of packages in which packed

If you have used all the space, add continuation sheet(s). Please number and sign each sheet.

Warning Imports are examined by Customs and there are heavy penalties for making false declarations including possible forfeiture of goods.

Declaration

This must be signed by the importer of the goods and NOT by an agent.

I declare that:-

- I have read the notes on this form.
- This form, the packing list and attached continuation sheet(s) include all the information required.
- All the answers given on this form and on the continuation sheet(s) numbered are true and complete.
- I am personally aware of what is contained in the packages totalled on the first page.

Signature Date

Address in the UK

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What to do next

When you have completed this form, send it with any continuation sheet(s), packing list, relevant invoices and the keys for any locked packages to the **agent, airline or shipping company** that is clearing your belongings through UK Customs. Faxed copies will be acceptable for Customs purposes if it is difficult to get the originals to your agent.