THE TRAVELLER'S CHARTER

The Traveller's Charter describes the standards of service you can expect from HM Revenue and Customs. You can get a copy of the Charter from Customs at ports and airports or by phoning our Customs National Advice Service on 0845 010 9000.

If you have a complaint that cannot be resolved on the spot, please contact one of Customs' Complaints Units. If you are still not satisfied you can ask the Adjudicator, who acts as a fair and unbiased referee, to review your complaint, or you can ask an MP to refer your case to the Parliamentary Ombudsman.

Further details, including the addresses of the Complaints Units, are in Notice 1000.

The address of the Adjudicator, whose services are free, is:

The Adjudicator's Office, Haymarket House, 28 Haymarket, London SW1Y 4SP.

Phone: 020 7930 2292, Fax: 020 7930 2298.

e-mail: adjudicators@gtnet.gov.uk Internet: www.adjudicatorsoffice.gov.uk

FURTHER HELP OR ADVICE

If you have any questions about this Notice, need further general advice, or would like copies of our other Notices, please call the Customs National Advice Service on 0845 010 9000 (+44 208 929 0152 from outside the UK).

Lines are open from 8am to 8pm Monday to Friday. If you have hearing difficulties please ring the textphone service on 0845 000 0200.

If English is not your first language and you need a translator to help with your enquiry, please tell one of our advisers.

If you would like to speak to someone in Welsh, please ring 0845 010 0300, 8am to 6pm Monday to Friday. (All calls are charged at the local rate within the UK. Charges may differ for mobile phones.)

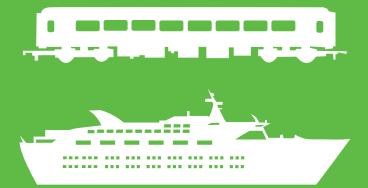
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NOTICE 1 - JANUARY 2007

A CUSTOMS GUIDE FOR TRAVELLERS **ENTERING THE UK**





- WHAT YOU CAN BRING IN
- WHAT YOU CAN'T BRING IN
- WHAT YOU MUST DECLARE TO CUSTOMS



HM REVENUE AND CUSTOMS

HM Revenue and 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 travellers. If we stop you and ask you about your baggage, please co-operate as we need your help to prevent smuggling.

HOW TO GO THROUGH CUSTOMS

At UK ports and airports which have three exits or 'channels':

Use the:

RED CHANNEL OR RED POINT PHONE IF YOU:

- have goods to declare; OR
- have commercial goods (see Notice 6 Merchandise in Baggage); OR
- have tobacco products from an EU country that are over the limits for imports from that country (see page 5); OR
- are not sure what you should declare.

Use the:

GREEN CHANNEL

if you are travelling from a NON-EU COUNTRY with:

- no more than the customs allowances (see page 6); AND
- no prohibited or restricted goods (see pages 8 & 9).

Use the:

BLUE CHANNEL

if you are travelling from an EU COUNTRY with:

- no prohibited or restricted goods (see pages 8 and 9); AND
- no tobacco products that are over the limits for imports from that country (see page 5).

Some ports and airports have only one exit, with a red point phone for declaring goods.

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If you have goods to declare, you must speak to a Customs officer.

TRAVELLING TO THE UK FROM THE EUROPEAN UNION (EU)

If you bring in goods on which tax has been paid in an EU country, you do not have to pay any tax or duty on them in the UK. However any alcohol or tobacco you bring in must be for your own use and transported by you.

'Own use' includes goods for your own consumption and gifts. If you bring in goods for resale, or for any payment, even payment in kind, they are regarded as being for a commercial purpose.

EU COUNTRIES:

Austria Lithuania Belgium Luxembourg

Bulgaria Malta

Cyprus* The Netherlands

Czech Republic Poland
Denmark Portugal
Estonia Romania
Finland Slovakia
France Slovenia

Germany Spain (but not the Canary

Greece Islands) Hungary Sweden

The Irish Republic The UK (but not the Channel Islands)

Latvia

*Though the whole of Cyprus is part of the EU, goods from any area of Cyprus not under effective control of the Government of the Republic of Cyprus, are treated as non-EU imports.

Although Gibraltar is part of the EU, it is outside the Community customs territory.

The customs allowances for outside the EU therefore apply.

BUT THERE ARE SPECIAL RULES FOR CIGARETTES AND SOME TOBACCO PRODUCTS FROM SOME EU COUNTRIES (SEE PAGE 5).

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TRAVELLING TO THE UK FROM THE EUROPEAN UNION (EU)



ALCOHOL OR TOBACCO

If you are bringing in alcohol or tobacco goods and we have reason to suspect they may be for a commercial purpose, a Customs officer may ask you questions and make checks. For example about:

- the type and quantity of goods you have bought
- why you bought them
- · how you paid for them
- whether all your goods are openly displayed or concealed
- how often you travel
- how much you normally smoke or drink
- any other relevant circumstances

You are particularly likely to be asked questions if you have more than:

3200 cigarettes, 200 cigars, 400 cigarillos, 3kg tobacco, 110 litres of beer, 90 litres of wine, 10 litres of spirits, 20 litres of fortified wine (such as port or sherry). The officer will take into account all the factors of the situation and your explanation.

If we are satisfied that the goods are for a commercial purpose, we may seize them and any vehicle used to transport them, and may not return them to you.

If you are caught selling alcohol or tobacco goods they may be seized, and for a serious offence you could get up to seven years in prison.

The country where you buy tobacco goods may have its own laws on how much you can buy or have in your possession and what documents you need. If in doubt, check with that country's authorities before you buy.

If you let a coach, ferry or aircraft store your goods while travelling to the UK, you must make sure when you arrive in the UK that you collect the exact goods you bought.

FUEL

In addition to the fuel you carry in the standard tank of your motor vehicle, you may bring in, free of duty, up to 10 litres of fuel in a suitable, portable container, provided it is for use in the vehicle.

FROM SOME EU COUNTRIES THERE ARE LIMITS ON THE AMOUNT OF TOBACCO PRODUCTS YOU CAN BRING BACK WITHOUT PAYING UK DUTY.

From BULGARIA, CZECH REPUBLIC, HUNGARY, LATVIA, LITHUANIA, POLAND, ROMANIA, SLOVAKIA OR SLOVENIA – 200 cigarettes*

From ESTONIA – 200 cigarettes or 250g of smoking tobacco*

If you have tobacco products over these limits you should speak to a Customs officer in the red channel or on the red point phone.

* No limit on other tobacco products as long as they are for your own use.

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TRAVELLING TO THE UK FROM OUTSIDE THE EUROPEAN UNION (EU)

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



2 LITRES of still table wine



1 LITRE of spirits or strong liqueurs over 22% volume; OR 2 LITRES of fortified wine*sparkling wine or other liqueurs *such as port or sherry



60cc of perfume



250cc of eau de toilette



£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 countries shown on page 5), 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.

DECLARING CASH WHEN ENTERING OR LEAVING THE EU

As from 15th June 2007, you will have to declare the cash you are carrying if you are arriving from, or travelling directly to, a country outside the EU, and the amount is 10,000 euros or more, or the equivalent in other currencies.

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.

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PROHIBITED AND RESTRICTED GOODS

PROHIBITED GOODS (GOODS WHICH ARE BANNED COMPLETELY):

Unlicensed drugs, such as heroin, morphine, cocaine, amphetamines, barbiturates, LSD and cannabis. Although cannabis is now a Class C drug in the UK, bringing it into the UK is still illegal and may result in seizure and prosecution.

Offensive weapons, such as flick knives, butterfly knives, push daggers, belt-buckle knives, death stars, swordsticks, stealth (non-metallic) knives, knives disguised as everyday objects, knuckledusters, blowpipes, truncheons and some martial arts equipment.

Indecent and obscene material featuring children, such as books, magazines, films, videos, DVDs and software.

Pornographic material other than that which depicts the type of consensual sexual activity between adults which can be legally purchased in the UK.

Obscene material depicting extreme violence.

Counterfeit and pirated goods and patent infringing goods, (except those for personal use within the duty free limit), when brought into the UK from outside of the EU – e.g. watches, CDs, DVDs, medicaments and designer goods.

Meat, milk and other animal products* (such as fish, eggs and honey) from outside the EU, except:

- powdered infant milk, infant food and special foods required for medical reasons which do not need to be refrigerated and are proprietary branded products, with packaging intact unless in current use.
- meat, milk, eggs, honey, fish and their products for your own consumption from Andorra, Norway, San Marino, the Canary Islands and the Channel Islands.
- meat, milk and their products for your own consumption from Faroe Islands, Greenland, Iceland, Liechtenstein or Switzerland, with a combined total weight of not more than 5kg per person.
- from some other countries you are allowed to bring in up to 1kg of food not containing meat or milk derivatives, e.g. fish, eggs and honey. For advice call the Department for Environment, Food and Rural Affairs (DEFRA), 08459 335577or visit www.defra.gov.uk

Certain goods are prohibited or restricted to protect health and the environment. We cannot list all of these, but here are some examples:

RESTRICTED GOODS (GOODS WHICH YOU CANNOT IMPORT WITHOUT AUTHORITY SUCH AS A LICENCE):

Firearms, explosives and ammunition, including electric shock devices (such as stun guns) and gas canisters. For advice call Customs National Advice Service, 0845 010 9000.

Live animals must normally have a British import (rabies) licence and must be quarantined. However, dogs or cats that meet the conditions of the Pet Passport Scheme can be imported without quarantine. Live birds, including pets, must normally have a British health import licence. For advice call DEFRA Animal Health, 020 7904 6000.

Endangered species, including birds and plants, whether alive or dead, and goods made from them. This includes such things as fur, ivory or leather taken from endangered species.

For advice call DEFRA Global Wildlife, 0117 372 8749.

Certain plants and their produce, including trees, shrubs, potatoes, certain fruit, bulbs and seeds. For advice call DEFRA Plant Health, 08459 335577. For an overview of the rules, please refer to the plant and plant products 'If in doubt, leave it out!' leaflet.

Rough diamonds when brought into the UK from outside the EU require a Kimberley Process Certificate. For advice call the Government Diamond Office at the Foreign and Commonwealth Office on 020 7008 6903.

Certain radio transmitters, such as CB radios and cordless phones that are not approved for use in the UK. For advice call Ofcom 020 7981 3000.

*For an overview of the rules, please refer to the meat and products of animal origin 'If in doubt, leave it out!' leaflet.

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SMUGGLING

- Never carry anything into the UK for someone else.
- · Never bring prohibited goods into the UK.
- If you are driving, make sure that everyone travelling with you knows what goods are prohibited 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.

There are heavy penalties for smuggling.

CUSTOMS CONFIDENTIAL

If you have any information about illegally imported drugs, alcohol, cigarettes or tobacco, call CUSTOMS CONFIDENTIAL free on: 0800 59 5000.

Or you can fax us free on: 0800 528 0506, e-mail: customs.confidential@hmrc.gsi.gov.uk.

Or write to: Freepost SEA 939, PO Box 100, Gravesend, Kent, DA12 2BR.

Lines are open 24 hours a day. We will treat your information as confidential so no-one else will know you have contacted us.

CUSTOMS' AND TRAVELLERS' RIGHTS

OUR RIGHTS

Customs officers expect to be able to do their job with the co-operation and support of the travelling public. We have the right to:

- stop, question and check people travelling from EU countries for prohibited or restricted goods, such as drugs or firearms, or where we have reasonable grounds to suspect someone may have alcohol or tobacco goods which are liable to forfeiture.
- stop, question and check people travelling from outside the EU.
- seize smuggled goods and vehicles used for smuggling.

YOUR RIGHTS

You have a right to expect Customs officers to be courteous, impartial and behave with complete integrity.

If you have goods or a vehicle seized by Customs we will give you a form listing the seized items and explain the reasons. The officer will also give you a leaflet explaining:

- how to appeal if you think the seizure was unlawful

 any such appeal must be received by us within
 one month, and will be heard at a Magistrates Court.

 Further details of the appeals process are in

 Notice 12A.
- how to ask for your goods/vehicle back. If Customs refuse, you can ask for the decision to be reviewed.
 If you are still not satisfied you can refer the case to an independent Tribunal. Further details of the Tribunal system are in Notice 990.

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