

Importing into the UK

Importing procedures

All imports need to be accompanied by a Single Administrative Document (a C88 form) that describes:

- what the goods are (using a 10 digit commodity code)
- what is happening to the shipment (with a Customs Procedure Code).

Most imports will attract some level of duty; as the duty payable is determined by the commodity code, it is very important the correct one is used. Relevant duties must be paid before the goods are released by Customs and any underpayment – due to commodity code errors – will be sought at a later date.

You are additionally advised to have a supplier's invoice or document showing the status of the goods you are importing.

If you import goods over a certain value – currently £6,500 – you will need additionally need to complete a declaration of value. If you regularly import goods from the same supplier it may be possible to register a long term 3-year declaration to cut down on the paperwork.

Frequent importers can also apply for a Deferment Account which will enable them to make just one payment a month of all monies owed.

Importing licences

The UK has abolished almost all import controls and most goods can be imported without restriction. There are some exceptions, which will be easy to identify once the commodity code for a product has been determined.

In general, licences may be required to import these goods into the UK:

- foodstuffs, whether as raw materials or processed goods
- meat, poultry, milk, some other foodstuffs, livestock, blood, plant life, endangered species or fur
- certain types of timber and forestry products
- ozone depleting substances (ODS) and products which contain them
- certain carcinogenic substances (mainly for use in dyes) goat hair and certain other animal hair
- certain radio equipment, especially if it broadcasts the human voice
- prohibited items such as firearms, explosives and other hazardous substances, or indecent or obscene material

The importation of raw asbestos and many products made from it is banned, and special written authority would be required to import even small samples for research.

Additionally, DTI licences may be used to limit certain types of importing, depending on:

- Monetary amount – restrictions on the value of the goods in question being imported from a specified country
- Quantity – restrictions on the quantity of the goods in question being imported from a specified country

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- Ultimate Destination – if the items are being imported via the UK, are they able to enter the country of final destination?
- Ultimate Use – items being imported for military use only could only be imported on behalf of a UK Government Department.

Import Quotas

Tariff Quotas are set by the European Union and identify certain quantities of certain goods that may be imported at preferential duty rates until the quota is used up. Any further import can then be made at the appropriate non-quota rate.

Applicable quotas will be identified when the commodity code for any product is determined, at which point an application for a share of the quota must be made. These are dealt with on a first come, first served basis

Import Preferences

The European Union has a number of trade agreements that allow goods originating from certain countries to be imported at a reduced or nil rate of duty.

Currently, the preference receiving countries are:

- the associate countries of the European Free Trade Association (EFTA), that is Norway, Iceland, Switzerland and Liechtenstein;
- the Faroe Islands
- Andorra (for certain goods only)
- Algeria, Morocco and Tunisia (the Maghreb countries)
- Ceuta and Melilla
- Cyprus
- the Mashraq countries - these are Egypt, Jordan, Lebanon and Syria
- Israel
- Malta
- the West Bank and Gaza Strip
- the Balkan countries of Albania, Bosnia and Herzegovina, Federal Republic of Yugoslavia (Serbia and Montenegro) and Kosovo;
- Croatia
- the Former Yugoslav Republic of Macedonia (FYROM)
- certain African, Caribbean and Pacific States (ACP) and the Overseas Countries and Territories (OCTs)
- the Central and Eastern European Countries (CEECs) of Hungary, Poland, the Czech Republic, Slovakia, Slovenia, Romania, Bulgaria, Latvia, Estonia and Lithuania
- Mexico
- South Africa
- the countries covered by the Generalised System of Preferences (GSP)

Eligible goods may change, and there may be quotas imposed on certain goods.

For more information

HM Revenue & Customs www.hmrc.gov.uk

EU Taxation and Customs Union www.europa.eu.int/comm/taxation_customs/taxation/index_en.htm

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