

Foreword

This notice cancels and replaces Notice 368 (March 2002). Details of any changes to the previous version can be found in paragraph 1.2 of this notice.

Further help and advice

If you need general advice or more copies of Customs and Excise notices, please ring the **National Advice Service** on **0845 010 9000**. You can call between **8.00 am and 8.00 pm, Monday to Friday**.

If you have **hearing difficulties**, please ring the **Textphone** service on **0845 000 0200**.

If you would like to speak to someone in **Welsh**, please ring **0845 010 0300**, between **8.00 am and 6.00 pm, Monday to Friday**.

All calls are charged at the local rate within the UK. Charges may differ for mobile phones.

1. About the notice, the law and your rights

1.1 What is this notice about?

It tells you how you can import inherited goods into the UK from:

- outside the Customs Union free of duty and VAT; and
- the "Special Territories" or countries having a Customs Union with the EC free of VAT.

The glossary at Section 5 explains the meaning of some of the particular words, phrases and abbreviations used.

1.2 Changes from the earlier version of this notice

The changes to the March 2002 edition of this notice, announced in Update 1 (issued in April 2004), have been included in this version.

Paragraphs 2.1 and 2.2 now simply refer to EC residents instead of UK and secondary EC residents.

Paragraph 2.6 has been rewritten to clarify the position regarding goods imported before the death of the current owner.

Paragraph 2.8 on goods not precisely identified in a will has been deleted as paragraph 3.1 covers the matter.

You can access details of any changes to this notice since August 2004 either on our Internet website at www.hmce.gov.uk or by telephoning the National Advice Service on 0845 010 9000.

This and other notices mentioned are available both on paper and on our website.

1.3 What law covers this notice?

The law on which this notice is based is:

- Council Regulation (EEC) No. 918/83, Articles 16-19; and
- The Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992.

This notice explains our view of the law.

1.4 What do I do if I disagree with a Customs decision?

You have a right of appeal if you disagree with any decision we make. You can find further details of the appeals procedure in Notice 990 Excise and Customs Appeals.

2. Relief conditions

2.1 Who can get relief?

You can get relief if you inherit goods from a deceased person and are:

- an EC resident; or
- a non-profit making company established in the EC.

2.2 What is meant by EC resident?

We treat you as an EC resident if you stay in the EC for at least 185 days in any 12 months because of your personal ties and, occupational ties (if any).

If you have personal ties in the EC and occupational ties in a different country, we treat you as resident in the EC if:

- your stay in the country of your occupational ties is in order to carry out a task of definite duration; or
- you regularly return to the EC.

2.3 Which goods can get relief?

Any goods included in the estate of the deceased intended for your personal use or for meeting your household needs.

Examples are:

- jewellery, stamp collections, bicycles and private motor vehicles, caravans, trailers, pleasure craft and private aircraft;
- household furnishings;
- family pets and saddle animals; and
- portable items (such as doctor's bag, musicians' instruments, photographers' cameras and equipment) used by the deceased in their trade or profession.

2.4 Are any goods excluded from relief?

Yes, you cannot get relief for:

- alcoholic drinks, tobacco and tobacco products;
- stocks of raw materials and finished or semi-finished products;
- tools of trade other than the portable items covered by paragraph 2.3;
- commercial vehicles;
- livestock and stocks of agricultural products which are more than what are required to meet a family's normal needs;
- goods bought from the executor of the estate; and
- goods bought or received as a gift from the person who legally inherited them.

2.5 Can I claim relief if the benefactor died in the EC?

Yes, if the benefactor was:

- a resident of the EC, and the property was located outside the EC at the time of their death; or

- resident outside the EC, and the property had already been temporarily imported into the EC at the time of the benefactor's death.

2.6 Can I claim relief on goods imported before the death of the current owner?

In most cases, no. Even if you know that the goods are bequeathed to you in the will of the current owner. The only time you can claim relief is if:

- The goods were bequeathed to the current owner in the will of a deceased person;
- The will of that deceased person also stipulates that on the death of the current owner, the goods are to pass to you;
- You can prove that the current owner has renounced ownership or been judged too ill or infirm to manage their own affairs; and
- You can provide a certificate or document given under the laws of the country concerned, stating that you can take the property absolutely under the terms of the will of the deceased person.

In other situations, the goods will not qualify for the relief dealt with in this notice. But if gifted to you and worth no more than £36, they may qualify for the alternative relief explained in our Notice 350 Importing private gifts free of duty and VAT.

2.7 Do import prohibitions and restrictions apply?

Yes, there are some goods which are strictly controlled. For example, in the case of family pets or firearms, any relevant quarantine and/or licensing requirements still apply. You can find information about these restrictions in Volume 1, Part 3 of the Tariff or from our National Advice Service.

3. How to claim relief

3.1 What proof of inheritance do I need?

You must provide the following to us when you import the goods:

- a copy of the will, or other appropriate legal documents if the deceased died intestate:
 - proving you are entitled to relief; and
 - identifying the goods;certified by the executor of the estate or other person responsible for winding up the deceased's estate;

- if the goods are not precisely identified in the will or other legal documents (perhaps they form all or part of the residue of the estate), we will need a list of the goods and their approximate value. This must be made by the executor or other legal person responsible for winding up the deceased person's estate and confirm that title to the goods passed to you; and
- a declaration on Form C1421. Use the copy printed at section 4.

If any of the documents mentioned above are in a foreign language it will help us if you provide a certified translation at importation.

3.2 How do I claim relief on goods imported in baggage?

If you import inherited goods in your accompanied baggage, you must:

- declare them to us in the Customs Red Channel or Red Point at the time of arrival; and
- produce the proof described in paragraph 3.1 to satisfy us that all the conditions for relief are met.

If we are not satisfied that the goods qualify for relief, you will have to give us financial security (normally a cash deposit or banker's draft) to cover the full amount of duty and VAT. This will be repaid to you when you prove that the goods qualify for relief.

3.3 How do I claim relief on goods imported as freight?

If eligible goods are imported as freight you must claim relief by completing an import declaration on a Single Administrative Document (SAD - Form C88). You can get an import agent to do this, but if you want to complete the SAD yourself and need more information on the details required for the import declaration, please refer to the Tariff. We provide copies for reference at our Business Centres and Customs Enquiry Offices at major ports and airports.

Enter one of the following Customs Procedure Codes (CPCs) in Box 37:

- CPC 40 00 42 - for goods imported from outside the Customs Union on which you claim relief from duty and VAT; or
- CPC 49 00 42 - for goods imported from the Special Territories or countries having a Customs Union with the EC on which you claim relief from VAT.

3.4 How do I claim relief on goods imported by post?

Ask the sender to write clearly on the package and its accompanying Customs declaration (CN22 or CN23):

"Inherited goods: relief claimed"

We may send you a simplified form to complete. You will need to return the completed form together with the documents and declaration referred to in paragraph 3.1.

If the package is not clearly marked it may not be delivered until you have paid the duty and VAT. You should pay these charges and then write to Customs at the postal depot where the charges were raised. Enclose with your letter a completed Form C1421 and the supporting proof of entitlement together with the document showing the charges. If we are satisfied that the goods qualify for relief, we will repay the duty and VAT.

3.5 Must I import all the goods into the EC at one time?

No, but you will have to provide the proof described at paragraph 3.1 each time goods are imported.

3.6 Is there a time limit for arrival of the goods in the EC?

Yes, you should import them within 2 years from the date the estate is finally settled. If they arrive later you will have to tell us the reason for the delay before we will consider allowing relief.

3.7 Can I claim relief after the goods have been imported and customs charges paid?

Yes. Normally, you should claim relief at the time of import. If you fail to do this, we may accept a belated claim and repay the appropriate charges subject to certain conditions. See our Notice 199 Imported goods: Customs procedures and Customs debt for further details: the section and paragraphs on repayment and remission under Code Article 236 refer.

4. Claim form C1421

[Form C1421 Inherited Goods - Claim for Relief from Duty and VAT](#)

5. Glossary

CPC: Customs Procedure Code. Used on import declarations (Form C88) to identify the type of procedure for which the goods are entered.

Customs Union: The customs territories of the EC, Turkey, San Marino and Andorra. The unions which exist between the EC and these countries enable most goods in free circulation to move freely between them without the need to claim duty relief, subject to the production of any necessary preference or Community Transit documentation. In the case of Andorra, the union only covers goods in Chapters 25-97 of the Tariff. VAT is still due on imports from Turkey, San Marino and Andorra however, unless the relief explained in this notice applies and is claimed.

Duty: Taxes we charge on imported goods under the combined nomenclature of the Community. These include customs duty, Common Agricultural Policy (CAP) charges and anti-dumping duty.

EC: The European Community: Austria, Belgium, Cyprus*, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, the Republic of Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden and the UK.*The European Commission has advised that the application of the Community Customs Code and 6th VAT Directive shall be suspended in those areas of Cyprus in which the Government of the Republic of Cyprus does not exercise effective control. Goods from those areas will continue from 1 May 2004 to be treated as non-EC imports.

SAD: Single Administrative Document (Form C88).

Special Territories: Countries or areas that are part of the customs territory of the EC but not part of its fiscal territory. VAT is therefore due on imports from these territories unless the relief explained in this notice applies and is claimed. The territories are: the Åland Islands, the Canary Islands, the Channel Islands, French Guiana, Guadeloupe, Martinique, Mount Athos and Reunion.

Tariff: The Tariff is a 3 volume annual publication which is updated monthly containing useful information about customs import and export requirements.

UK: The United Kingdom: England, Scotland, Wales and Northern Ireland.

VAT: Value Added Tax.

Do you have any comments?

We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

**HM Customs and Excise
Customs and International Trade, Liability Team
Portcullis House
Victoria Avenue
Southend on Sea
Essex
SS2 6AL**

Please note this address is **not for general enquiries**. You should ring our National Advice Service about these.

If you have a complaint or suggestion

If you have a complaint please try to resolve it on the spot with our officer. If you are unable to do so, or have a suggestion about how we can improve our service, you should contact one of our Regional Complaints Units. You will find the telephone number under 'Customs and Excise - complaints and suggestions' in your local telephone book. Ask for a copy of our code of practice 'Complaints and putting things right' (Notice 1000). You will find further information on our website at <http://www.hmce.gov.uk>.

If we are unable to resolve your complaint to your satisfaction you can ask the Adjudicator to look into it. The Adjudicator, whose services are free, is a fair and unbiased referee whose recommendations are independent of Customs and Excise.

You can contact the Adjudicator at:

**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: <http://www.adjudicatorsoffice.gov.uk/>