Importation of Goods

1. Purpose of the document

When goods are supplied or requested from anywhere outside the United Kingdom there are specific procedures which must be followed in order that the goods can be received in to the UK. This document aims to answer the queries you may have on imports and exports from within, or outwith, the European Union. Please follow the flowchart over the page to guide you to the appropriate section of the document.

NB. No personal items being purchased or received by staff members or students from out with the UK should be addressed to any address within the University. These shipments would increase the value of imports recorded for the University and cause discrepancies between records of HMRC and the University.

2. Process to be followed when importing or exporting goods

3. Goods ordered or requested from outside the European Union
   3.1. Overview of the process
   3.2. Potential VAT and Import duty charges
   3.3. Import duty and VAT relief

4. Raising a foreign purchase order

5. Receiving the goods from inside the European Union

6. Taking University Property out with the European Union

7. Guidance on re-importing personal items (after a trip abroad)

8. Exporting goods that were previously purchased from outwith the EU

Appendices

1. Background on Import duty and VAT relief
2. Duty relief application for Scientific instruments and donated medical goods
3. List of EU member states and their country codes
4. C3 Form
5. Goods for testing Notification form
2. Process to be followed when importing or exporting goods

- **START**
  - Goods sent to the University or sent away?
    - Yes: Refer to Sec. 7
    - No: Goods exported for repair & return?
      - Yes: If outside the EU then may need to obtain an ATA Carnet (Refer to Sec. 6)
      - No: Refer to Sec. 8
  - Personal item to be re-imported?
    - Yes: Please refer to Sec. 7
    - No: Personal item to be re-imported?
      - Yes: Please refer to normal order procedures
      - No: Goods imported after trip abroad?
        - Yes: Please refer to Sec. 7 for the paperwork you require
        - No: This item should not be addressed to the University (Please refer to Sec. 3.1)
  - Are the goods coming from outside the UK?
    - Yes: Are the goods for business or personal use?
      - Yes: Raise purchase order as normal (Refer to Sec. 4 & 5)
      - No: From an EU country? (Refer to App. 3)
        - Yes: Raise purchase order as normal (Refer to Sec. 4 & 5)
        - No: Obtain all necessary licences & health certificates required for importation (Refer to Sec. 3.1)
    - No: Please refer to normal order procedures
  - Purchasing
    - If you are sent notification of shipping details please forward to Finance office with PO or project number
    - Only finance office should give permission for clearing goods
    - Cleared goods will be delivered by the Freight agent at next available working day
  - Determined the VAT and Duty liabilities (Refer to Sec. 3.2 and 3.3)
  - Purchase goods or requesting them free of charge
    - Email Finance office with project number and any required import documents (Refer to sec. 3.1)
    - Requesting (free of charge)

3. Goods ordered or requested from outside the European Union

3.1. Overview of the Process

When we buy goods from suppliers outside the EU, they will NOT charge VAT. The goods will be taxed by HMRC when the shipment first arrives at a UK port or airport. On arrival to the UK the goods will be held in a bonded warehouse for inspection by HMRC. They are accompanied by the freight documentation which will include the commercial invoice, airway bill or bill of lading depending on whether the goods arrived via an airport or seaport. The Finance Office has set up arrangements with the major agents; Federal Express, UPS and DHL, that they will be notified by email of the arrival of any shipment addressed to the University of Glasgow. If all the necessary documentation and purchase order numbers have been supplied correctly, the Finance Office will proceed with the clearance of the shipment and pay the Duties and VAT (these will be charged to the relevant project, the month following the goods entry). However, if there is anything missing, the Finance Office will have to contact the addressee to obtain further information required. All requests for clearance must be directed to the Finance Office Import team, who will deal with the clearance arrangements. Email finance-imports@glasgow.ac.uk

NB. Schools and Colleges should not give authorisation to the agents themselves.

Where possible, if you are advised by the shipper of the date and tracking reference of a shipment, please pass this on to the Finance Office so that the clearance process can be started while the shipment is on route. This is especially important for perishable goods.

If the goods arrive unexpectedly and they are addressed to the University, the Finance Office will make enquiries but cannot guarantee expeditious clearance. Departments should avoid this situation by always keeping the Finance Office advised, especially if no University order has been issued.

If goods arrive addressed to the University but are not for the use of a department (e.g. they are a private import by staff or students) the Finance Office will advise the addressee but take no further action in clearing the goods. It will be up to the addressee to make their own arrangements for payment of the taxes due. Albeit, this is not permitted by the University.

In order for the Finance Office to provide the correct instructions to the Freight Agents, the purchasing officers and those responsible for ordering the goods from outside the UK are asked to have all the appropriate information. Certain goods like drugs, animal products, and certain animals may require import licences or health certificates to enter the UK. It is up to the individual who is ordering/requesting the goods to ensure that all licences are obtained prior to importation and, preferably, before the goods are ordered. As an example, the import of live animals requires a licence and health certificate. These can be obtained from either DEFRA –Department of Agriculture and Fisheries, if the goods are going to arrive at an Airport in England or Wales or SEERAD – the Scottish Executive Environment and Rural Affair Department, if the goods are coming direct to a Scottish Airport. Therefore, if you are intending to use a courier service like Federal Express, DHL or United Parcel Services (UPS), you should organise your licence through DEFRA as these couriers only land at English Airports.

Where the goods being imported are perishable, it is more important than ever that no delays are incurred when the goods are clearing HMRC on entry to the UK. You should ensure that all necessary procedures have been followed and all necessary documentation is in place.

If you have any queries regarding the above, please contact the finance staff who have specialised knowledge of import work. They can be contacted at this email address finance-imports@glasgow.ac.uk

3.2. Potential VAT and Import duty charges

Generally speaking, it is not possible to obtain relief from VAT on imports. The University is a partially exempt organisation, therefore we must meet the cost of VAT on imports from funds at our disposal. With the exception of eligible equipment that will be used for medical or veterinary research activities,
VAT cannot be reclaimed from HMRC. Although the University is registered for VAT, this registration does not apply to expenditure which Schools and Colleges make in the course of their teaching and research activities for non-medical non-veterinary research. It is therefore contrary to VAT regulations for the University to attempt to secure VAT-free release of imported goods from importing agents.

All goods entering the United Kingdom from outside the European Union are subject to import duty and VAT. This must also be considered when goods are being sent free of charge as all goods must have a declared value for Customs purposes. Reliefs may be available but you should expect to pay both import duty and VAT on imports. The rate applicable depends on the type and value of the goods. Every item must be identified by a Customs Tariff number also known as the Harmonised code or Commodity code. This determines the rate of duty and or VAT applicable to the good. If you are importing goods with a value of over £100,000 please notify Finance-Imports@glasgow.ac.uk, before the goods are shipped as we may require to make special arrangements for the payment of the VAT and Duties due.

The Government has set up a web site where you can check the customs tariffs and get information on international trade. Purchase officers are requested to check this web site before ordering goods from abroad - www.businesslink.gov.uk. You could also request the code from the supplying company. HMRC operate a classification helpdesk on 01702366077.

The following charges may be levied via the agents or directly by Customs and Excise at the port of entry:

- Import duty - varies with value and type of goods
- VAT 20% - charged on value of goods plus duty
- Clearance charges (range from £25 to £50)
- Delivery
- Airline handling
- Air freight from foreign supplier, if not paid by them
- Customs and agent's overtime after 6pm if requested
- DTI Handling fee
- Storage at Airport (if more than 2 days)

3.3. Import Duty and VAT Relief
In certain circumstances, it is possible to obtain relief from Import Duty and or VAT by applying to the National Imports Relief Unit (NIRU). These reliefs may apply to the following categories:

- Medical and scientific equipment
- Scientific instruments and apparatus
- Donated medical and veterinary equipment
- Goods for testing and destruction
- Equipment imported on loan or hire, temporary imports and exports

Further guidance can be found on these at Appendix 1. Also the application for Import Duty relief can be found at appendix 2. Application should be completed and emailed to Anne Wheeler, Finance Office, email finance-accountingandtax@glasgow.ac.uk who will submit them to NIRU. If approved, she will log and retain the document so as to be used for the clearance process. The normal rules for VAT relief apply via a zero rating certificate, (please refer to VAT guidance for details).

4. Raising a foreign purchase order
Purchase orders are required to be raised for the purchase of goods regardless of where the supplier resides. The only difference between UK orders and those out with the UK is the Tax code. Where orders are to suppliers out with the UK, the following tax codes should be used;

- AZ – Books and Journals
- EF – Where VAT relief is claimed
EU – Orders to foreign Suppliers (Suppliers outside the UK)

Purchase orders should be raised in advance of the goods being imported. For those items that are eligible for zero rating, these need to be raised under a separate PO as the PO contains the zero rating certificate that is required during the customs clearance process. For purchases from Foreign Suppliers they need to quote the University order number on the Import documentation that will accompany the import. This will assist in identifying the shipment and assist customs clearance.

5. Receiving the goods from inside the European Union
When goods are being delivered from countries within the EU, the process is much the same as those goods supplied from within the U.K.

NB. No VAT will appear on the supplier's invoice. However, due to the University being a partially exempt company for VAT purposes, VAT will be charged to the project. This will be entered via a manual journal entry posted by the finance office the month following the payment of the suppliers invoice.

You will find a list of EU Member States and their country codes at Appendix 3

6. Taking University Property out of the European Union
If you require to take University property on a business trip out of the UK and, furthermore, out of the European Union, you should consider obtaining an ATA Carnet before you leave. This document allows the temporary exportation of goods and simplifies the customs formalities. An ATA carnert is valid for 2, 6 or 12 months and allows for movement of the goods shown on the Carnet as many times as required during the given period. The goods require to be reimported in the same way as they were exported whether that is by cargo or hand luggage.

7. Guidance on re-importing personal items (after a trip abroad)
If you go abroad on University business, you may need to return personal equipment that you take with you. As the goods leave the UK, you will need to obtain clear evidence from Customs that the goods belong to you, and you will be returning to the UK. If you don't obtain this evidence you may be liable to pay VAT and Import Duty on the items when you return.
If you send the items back to the University, you must clearly indicate on the Customs documentation that the goods are your personal effects and are not the property of the University by completing a C3 form (See appendix 4).

8. Exporting goods that were previously purchased from out with the EU
If you intend on returning goods to a supplier out with the EU for repair, you need to ensure that they are returned as a temporary exportation, with a full customs export entry completed. This will allow the goods to re-enter the UK without the payment of any duties or VAT (other than VAT on the repair costs, if not under warranty). If there is no proof of export from the UK to the supplier out with the EU, the goods will not be given the special dispensation on return to the UK and therefore payment of Import VAT and Duty will be due in full.
Appendix 1

Please refer to the HMRC Notices for the full details of use of these reliefs but briefly that are as follows;

- **Medical and Scientific Equipment - HMRC Notice 341**

  Where equipment for medical purposes is donated to or purchased by the University from any funds at its disposal, relief is allowed on the following goods:

  (a) Medical or scientific equipment designed solely for use in medical or veterinary research, diagnosis or treatment.

  (b) Repair, maintenance and spare parts for the above.

  To be eligible the goods must be specialised so as to be identified as belonging to the relevant category. They must not be capable of being used for any other purpose. The relief does not apply to general purpose goods used in medical research, diagnosis or treatment (e.g. domestic refrigerators, general purpose photographic cameras) or to equipment for other purposes.

- **Donated Medical and Veterinary Equipment**

  Instruments and apparatus used in medical or veterinary research, establishing medical or veterinary diagnosis or carrying out medical treatment which are either donated to approved organisations such as hospitals and health establishments or purchased by these approved organisations entirely with charitable funds or voluntary contributions, may be admitted duty relief provided that:

  (a) Equivalent instruments and apparatus are not being manufactured within the EC

  (b) The donation of the instrument or apparatus in question does not conceal any commercial intent on the part of the donor.

  Duty relief applies to the spare parts, components, accessories and tools also.

- **Scientific Instruments and Apparatus – HMRC Notice 340**

  The EC and HMRC regulations, define a scientific instrument or apparatus as an instrument so constructed as to achieve a high level of performance above that normally required for industrial or commercial use, i.e. the instrument has been designed mainly or exclusively for scientific research. Commercial use includes diagnostic, clinical or operating theatre use in hospitals. Relief can be granted:

  (a) Provided that the equivalent instrument and apparatus are not manufactured within the EC

  (b) On spare parts, components or accessories specifically intended for scientific instruments and apparatus which have been granted relief, can also be granted relief provided such instruments and apparatus are still regarded as being of a scientific nature when relief is required.

  (c) On tools to be used for maintaining, checking, calibrating or repairing such scientific instruments and apparatus which have been granted relief.

- **Goods for testing and destruction – HMRC Notice 374**

  Customs Notice 374 Importing Goods for Test free of Duty and VAT covers the criteria for the relief and conditions attached to obtaining this relief. The relief covers the import goods for examination, analysis or test into the UK from:

  - Outside the Customs Union free of import duty, excise duty and VAT and
• The 'Special Territories' or countries having a Customs Union with the EC free of excise duty and VAT.

Conditions of relief –

• To qualify for the relief, goods normally must be completely used up or destroyed in the course of examination, analysis or test.

• The relief is available on goods imported for testing to find out their composition, quality or other characteristics for information, or for industrial or commercial research.

• This relief does not cover if the testing is, or is part of, a sales promotion or publicity exercise.

• Goods can be transferred elsewhere for further testing provided the conditions for relief continue to be met and all the procedures are followed.

• Notification should be sent to finance-accountingandtax@glasgow.ac.uk, at least 72 hours in advance of transfer of the detail of to whom and where the goods are to be transferred so that we can advise NIRU-National Imports relief Unit accordingly.

• Once the Tests have been complete you must complete the attached notification form (See appendix 5). Some of the details will have already been completed by the Imports team. The form should be returned to Anne Wheeler, Finance Office, giving the information below so that this can be passed on to NIRU to finalise the shipment and for Duty and VAT not to be charged retrospectively. Failure to supply this information will result in the School or College concerned being charged import Duty and or VAT together with any penalties imposed by NIRU.

• What must I do with materials remaining after testing ends? 'Materials remaining' includes goods not actually used, goods not completely used up in the test and goods resulting from the test, including waste and scrap. For any materials remaining after test you may either: pay duty and VAT on them at the rates applying on the date of completion of the test destroy them, free of duty and VAT, with our permission or convert them into waste or scrap, with NIRU permission, and pay any duty and VAT which may be due on the residue. In duly justified cases NIRU will allow applications to export goods remaining after the testing is over. You must explain to NIRU why the goods cannot be destroyed or converted into waste or scrap and have to be exported. If any duty or VAT has to be paid NIRU will advise the procedure you should follow and provide the necessary form. After payment you may use the goods as you see fit.

• Equipment imported on hire or loan, temporary imports and exports

When equipment is imported on hire or loan, HMRC at the place of importation will require a deposit in respect of Duty and VAT on the full value of the goods. These goods are then restricted in what happens to them and how they are dealt with.

When the equipment is re-exported it requires to be done as a full customs entry, with the correct customs procedures code used in order for the original deposit to be returned and the Bill of Discharge to be completed. Goods that are covered by import restrictions should not just be returned via the mail or by courier without the proper procedures being followed, as this may cause additional charges to be incurred by the University. This also applies to goods that have previously been imported into the UK, that require to be re-exported for repair and return, whether under warranty or not. These require to be exported as temporary exports so that when they return to the UK they are not charged import Duty or VAT again.

Other reliefs available are;

• Animals for laboratory research sent free of charge
• Visual and auditory materials
• Goods temporarily imported for technical examination and standards testing
• Museum and Gallery exhibits
• Blood grouping, tissue typing & therapeutic substances

Should you require further information on the reliefs, please email finance-accountingandtax@glasgow.ac.uk marked for the attention of Anne Wheeler.
**DUTY RELIEF APPLICATION FOR SCIENTIFIC INSTRUMENTS & DONATED MEDICAL GOODS**

*Please refer to the notes on page two of this form and to Notice 340 or 341 (as appropriate) before completion*

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<td>• Brief description of main function:</td>
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<td><strong>4. Reason for import (research purposes, teaching aids, etc):</strong></td>
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<td><strong>5. DECLARATION</strong></td>
<td>I certify that the information on this application is to the best of my knowledge true.</td>
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<td>Signature (see note 7):</td>
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NOTES

1. If there is a nil rate of duty on these goods under the Customs Tariff, an application is unnecessary. To determine the duty rate, please contact our Tariff Classification helpdesk at 01702 366 077.

2. A copy of your order and other supporting documents to support this application may be requested by Customs.

3. Any certificate issued by this office will only grant relief from Customs duty. VAT is chargeable on most items except for those goods intended for use in medical or veterinary research, training, diagnosis or treatment when it may be possible to claim VAT zero rating at the time of import as explained in para 2.3 of Notice 340.

4. The goods and their use may be subject to verification by Customs at any time after the import.

5. If the goods are sold on, duty may be due on the value of the goods at the time of the sale.

6. The goods must not be lent, hired out or transferred whether for payment or free of charge except with the prior consent of this office.

7. If application is to be sent electronically via e-mail to NIRU, the declaration in box 5 does not have to be signed.

8. This application must be sent to:

   The National Import Reliefs Unit (NIRU)
   HM Revenue and Customs
   Abbey House
   Enniskillen
   Co. Fermanagh
   N. Ireland
   BT74 7JL

   Tel: 02866 344557
   Fax: 02866 344571
   E-mail: niru@hmrc.gsi.gov.uk
   Web: www.hmrc.gov.uk
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Countries of the European Free Trade Association (E.F.T.A)

- Iceland
- Norway
- Switzerland (including Liechtenstein)
Bringing your personal belongings to the United Kingdom from outside the European Community

This form is for you to declare your belongings to Customs and to claim any duty and tax free reliefs that may apply when you return to or transfer your normal home to the EC, or when you are a student coming to study in the EC. The reliefs are explained in Customs Notice 3 - ‘Bringing your belongings and private motor vehicle into the United Kingdom from outside the European Community’. If you are a temporary visitor, see section 4 of Notice 3.

If you want a copy of this notice or more information, ask our National Advice Service (Tel: 0845 010 9000 or +44 208 929 0152 for international callers).

Please note that you will also need to complete the following forms if you are bringing in:
- private motor vehicles: Form C 104A (if imported on transfer of residence) or C 179B (if previously exported from the EC);
- pets: Form C 5 (if permanently imported); or
- furnishings for a secondary home in the EC: Form C 33.

Please complete these details:

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<th>Personal details</th>
<th>Please use BLOCK LETTERS</th>
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<td>Surname</td>
<td>Forename(s)</td>
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<td>Date of arrival</td>
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<th>Packing details</th>
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<td>* Packages include cases, cartons, tea chests and the like.</td>
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<td>* You must attach a complete detailed packing list to this form: and number and sign each page of the list.</td>
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<td>Total number of packages containing your belongings.</td>
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Please answer questions on page 2 and complete Parts A and B on pages 3 and 4.

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<td>Ship’s name or aircraft flight number</td>
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<td>Date of import</td>
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I request clearance of the goods mentioned above.

Signature .............................................................. (importer or agent) Date ....................

For official use
### Duty and tax relief

If you are:
- returning to or transferring your normal home to the EC, or a student coming to study in the EC, please complete "1" or "2" below as appropriate.
- coming to the EC as a temporary visitor, please see section 4 of Notice 3.

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

#### 1. Returning to, or transferring your normal home to, the EC.

**At the time of coming to the UK:**

- Have you had your normal home outside the EC for a continuous period of 12 months?
  - No [ ] go to b
  - Yes [ ] in which country?
    - how long have you lived there?
    - what is the date of moving?
    - how many persons are moving?
    - how many are under age 17?

- Are you returning to the EC after a temporary visit outside?
  - No [ ] go to c
  - Yes [ ] how long was your visit?
    - list in Part B all goods purchased or obtained during the visit, including any obtained in a duty-free shop on the way out from the EC and brought back, and go to Part A.

- Are you moving your normal home to the EC on marriage?
  - No [ ] go to d
  - Yes [ ] please give date of marriage and go to Part A.
    - (If your marriage has already taken place, please attach a copy of the marriage certificate)

- If you are moving your normal home from outside the EC, do your belongings include any goods which you have possessed and used for less than 6 months?
  - No [ ] go to e
  - Yes [ ] list these goods in Part B and go to e.

- Do your belongings include any goods obtained under a tax-free scheme and on which duty and/or tax remain unpaid?
  - No [ ] go to Part A.
  - Yes [ ] list these goods in Part B and answer the following when you took delivery of the goods, were you:
    - a diplomat?
    - a member of an officially recognised international organisation?
    - a member of NATO forces or civilian component?
    - and are you able to provide evidence of this?

#### 2. Coming to study in the EC

- Are you coming to the EC for full time study?
  - Yes [ ]
  - No [ ]

- Are your belongings for you to wear, furnish your room or use for the purpose of your studies?
  - Yes [ ]
  - No [ ] list any goods not for these purposes in Part B.

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### Meaning of words in italics

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

Your normal home is where you usually live - that means where you spend 186 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 outside the EC, your normal home can be where you are working so long as you have lived there for 186 days or more in a period of 12 months). As an example, if you are a UK citizen returning with your family after working in the USA for 5 years, your normal home is the USA.

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

The EC is the European Community: Austria, Belgium, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, the Irish Republic, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden, the UK. Although they have close links with the EC, the following are regarded as outside the EC for tax purposes: the Åland Islands, Andorra, the Canary Islands, the Channel Islands, French Guiana, Guadeloupe, Martinique, Mourou Abous, Reunion, San Marino and Turkey.

*Any area of Cyprus not under the control of the Government of the Republic of Cyprus is treated as outside the EC.*

Your belongings are the goods kept by you or your immediate family for household or personal use. Private motor vehicles are not covered by this form.

A diplomat includes anyone who works in UK or foreign Embassies, Consuls or High Commissions, or in association with these. Also Foreign and Commonwealth Office staff, or staff working in their support.

A temporary visitor is a person who usually lives outside the EC who has no intention of moving their normal home to the EC.
### Part A
You must list the following goods below, even if they are already specified on a packing list:

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

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, MDMA (Ecstasy), morphine, cannabis, amphetamines and lysergide (LSO).
- Firearms (including gas pistols, electric shock batons, stun guns and similar weapons), ammunition and explosives (including flares incorporating a barrel).
- Indecent or obscene material featuring children.
- Pornographic material that cannot be freely purchased in the UK.
- Pick knives, butterfly knives and certain other offensive weapons and some martial arts weapons.
- Counterfeit currency.
- Radio transmitters (walkie-talkies, Citizen Band Radios, cordless telephones etc.) not approved for use in the UK.
- Meat and poultry, many other animal products.
- Plants and plant produce including trees and shrubs, potatoes and certain other vegetables, fruit, bulbs and seeds.
- Animals, birds and fish, whether alive or dead (eg stuffed), parts and articles derived from protected species including furskins, ivory, reptile leather, stony corals and goods made from them.
**Part B  Other goods which may be liable to import charges and not already listed in Part A.**

<table>
<thead>
<tr>
<th>Description of goods (If you have no goods to list, please write 'NONE')</th>
<th>Quantity</th>
<th>Country where obtained and if duty/tax free</th>
<th>Date obtained</th>
<th>Price paid</th>
<th>Present or value</th>
<th>Period of use</th>
<th>Marks or description of packages in which packed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

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**
I declare that:
* I have read the notes on this form.
* All the answers given on this form, the packing list and on the continuation sheet(s) numbered _______________________________ are true and complete.
* I am personally aware of what is contained in the packages totaled on the first page, and as specified on the attached packing list.

<table>
<thead>
<tr>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

Address in the UK

<p>| |</p>
<table>
<thead>
<tr>
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<tbody>
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</table>

Telephone number

<p>| |</p>
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<tbody>
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<td></td>
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</tbody>
</table>

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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.

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**Data Protection Act 1998**
HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax, climate change levy), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.
Appendix 5

!! This form is available to download on the finance website!!

Importing goods for Testing - Free of Duty and VAT Conditions of relief and Notification Form

Order Number ___________________________________________ Supplier ____________________________________________

The above order is for the Import of Goods from outside the European Union for which you are claiming VAT relief by means of a Zero Rated Certificate. While the goods on the attached order may be eligible for relief if purchased within the UK and Europe, there are different conditions when importing the goods from the Rest of the World (Outside the EU).

In order to import these goods with the VAT relief it was necessary to claim the relief under Customs Notice 374 Importing Goods for Test free of Duty and VAT and there are certain conditions attached to obtaining this relief. The relief covers the import goods for examination, analysis or test into the UK from:

• Outside the Customs Union free of import duty, excise duty and VAT and

• The ‘Special Territories’ or countries having a Customs Union with the EC free of excise duty and VAT.

Conditions of relief –

• To qualify for the relief, goods normally must be completely used up or destroyed in the course of examination, analysis or test.

• The relief is available on goods imported for testing to find out their composition, quality or other characteristics for information, or for industrial or commercial research.

• This relief does not cover if the testing is, or is part of, a sales promotion or publicity exercise.

• Goods can be transfer elsewhere for further testing provided the conditions for relief continue to be met and all the procedures are followed.

• Notification should be sent to Finance-imports@glasgow.ac.uk, at least 72 hours in advance of transfer of the detail of to whom and where the goods are to be transferred so that we can advise NIRU- National Imports relief Unit accordingly.

• Once the Tests have been complete you must complete the attached notification form. Some of the details will have already been completed by the Imports team. The form should be returned to Anne Wheeler, Finance Office, giving the information below so that this can be passed on to NIRU to finalise the shipment and for Duty and VAT not to be charged retrospectively. Failure to supply this information will result in the School or College concerned being charged import Duty and or VAT together with any penalties imposed by NIRU.

• What must I do with materials remaining after testing ends? ‘Materials remaining’ includes goods not actually used, goods not completely used up in the test and goods resulting from the test, including waste and scrap. For any materials remaining after test you may either:

  □ pay duty and VAT on them at the rates applying on the date of completion of the test

  □ destroy them, free of duty and VAT, with our permission or

  □ convert them into waste or scrap, with our permission, and pay any duty and VAT which may be due on the residue.

In duly justified cases we will allow applications to export goods remaining after the testing is over. You must explain to NIRU why the goods cannot be destroyed or converted into waste or scrap and have to be exported.

If any duty or VAT has to be paid we will advise the procedure you should follow and provide the necessary form. After payment you may use the goods as you see fit.
| Order Number | ______________________________ _____ |
| Supplier Name | ______________________________ ___________________      Country____________________ |
| Shipping Agent | _____________________________________________________ __________________ |
| Airway Bill Number | _____________________________________________________ __________________ |
| Place of Importation | ______________________________ CPC __________________ |
| Customs Entry Number | ______________________________ Dated_____________________________ |

For Completion by School or College

1. Quantity of Goods received

2. Value of Goods received

3. Description of Goods

4. Date of Receipt

5. Details of the Tests

6. Address where test were carried out and where the records are available for inspection

7. The date on which testing was completed

8. Details of any materials remaining and your proposals for their disposal

9. Contact name

Signed __________________________________________ Dated______________________________