

ADVICE SHEET

TEMPORARY EXPORTATION FROM THE UK

This information sheet explains what you need to do when temporarily exporting goods from the UK to countries outside the EU and where you cannot use an ATA Carnet.

EU members

- Austria
- Estonia
- Holland
- Lithuania
- Slovakia
- United Kingdom
- Belgium
- Finland
- Hungary
- Luxembourg
- Slovenia
- Cyprus
- France
- Ireland
- Malta
- Spain
- Czech Republic
- Germany
- Italy
- Poland
- Sweden
- Denmark
- Greece
- Latvia
- Portugal

The Duplicate List

The Duplicate List procedure is different from the ATA Carnet arrangements. Unlike the Carnet it can only be used for the temporary export from, and the subsequent return to the UK, of a limited range of goods. The goods are:

- ❖ professional effects (such as portable computers, TV and broadcast equipment, musical instruments, theatrical properties, tools);
- ❖ works of art and other items exported **solely** for exhibition, display or demonstration purposes
- ❖ trade samples
- ❖ trophies belonging to a recognised sporting association or organising body permanently established in the UK.

The goods must travel with you as accompanied baggage and must not be altered, processed or repaired (except running repairs designed to return the goods to their original state) whilst in the non EU country. The Duplicate List procedure, unlike the Carnet, does not help with Customs formalities in the country of destination. You will need to complete the foreign Customs import and re-export documentation and give any financial security normally required in that country.

Export Procedure

Before leaving the UK you must prepare on your business stationery 2 copies of a list of all the goods being temporarily exported giving a description of the goods, country of origin, the quantities (with serial numbers where applicable) and the value. At the end you must declare the type of goods (e.g., professional effects), the reason for their temporary exportation and if possible, the date of expected return. You should also complete Customs Form C&E 1246 which can be obtained either from your local Excise and Inland Customs Office or at the port of departure.

On exportation, present the C&E 1246 and the two copies of the list of goods to the Customs Export Enquiry Point with the goods. If Customs are satisfied they will endorse the documents and give you back the C&E 1246 and one copy of the list to be kept with the goods. We recommend you allow yourself an extra hour at the port of departure to complete these formalities.

Re-import Procedure

On return to the UK you must present the C&E 1246 and the list with the goods to the Officer **at the Red point (or Red channel)**. If you have left any goods in the country you have visited you must declare this to the Officer who will advise you of the proper procedures.