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Take goods temporarily out of the UK

1. Overview

You may need permission to temporarily move or export goods outside the UK, for example if you take sales samples to a trade show.

Temporarily export goods out of the UK

Most countries have a limit on the value of goods you can bring in duty free.

If you're taking goods to another country temporarily for business reasons and you think you'll be over the duty free limit, you can usually get an ATA Carnet (<https://www.gov.uk/taking-goods-out-uk-temporarily/get-an-ata-carnet>) to avoid paying duty. This includes things like:

- samples to show at trade fairs or sales meetings
- publicity materials
- recorded film and audio
- equipment you need for work like laptops, cameras or sound equipment
- goods for educational, scientific or cultural purposes
- personal effects and sports goods

If you're taking a vehicle, get a CPD Carnet (<https://www.gov.uk/taking-vehicles-out-of-uk/for-less-than-12-months>) instead.

Licences for controlled goods

Check if your goods are controlled and you need a licence (<https://www.gov.uk/starting-to-export/licences>).

Temporary licences are available for some types of controlled goods, for example:

- controlled drugs for personal use (<https://www.gov.uk/travelling-controlled-drugs>)
- weapons or dual use goods and services (<https://www.gov.uk/guidance/beginners-guide-to-export-controls>)

2. Get an ATA Carnet

You can use an ATA Carnet in around 70 countries (<https://www.gov.uk/government/publications/notice-104-ata-and-cpd-carnets/notice-104-ata-and-cpd-carnets#countries-that-accept-ata-carnets>).

Countries have their own rules about what goods you can bring in with an ATA Carnet. Check with the issuer in the country you're exporting to (<http://www.iccwbo.org/products-and-services/trade-facilitation/ata-connections/>).

If you cannot use an ATA Carnet (or do not want to pay the fee), use a Duplicate List (<https://www.gov.uk/taking-goods-out-uk-temporarily/duplicate-list>) to temporarily export your goods instead.

If you do not get an ATA Carnet or Duplicate List

You'll need to declare your goods and pay duties every time your goods go through customs.

You'll also need to follow the full customs rules and processes for exports and imports.

You can check the rules on:

- how to export goods from the UK (<https://www.gov.uk/export-goods>)
- how to import goods into the UK (<https://www.gov.uk/import-goods-into-uk>)

How to apply

You can apply for an ATA Carnet:

- online (<https://www.londonchamber.co.uk/export-documents/ata-carnet/>)
- by post (http://www.londonchamber.co.uk/lcc_public/article.asp?aid=100)

If you're using a freight forwarder, they'll usually fill this in for you.

It usually costs £325.96 and you'll need to pay a security deposit.

If you're sending goods to Taiwan, apply for a Taiwan Carnet (http://www.londonchamber.co.uk/lcc_public/article.asp?aid=100) instead.

ATA Carnets are usually valid for 1 year. Ask the overseas customs authority if you need to extend it. You'll need their written approval before you apply for a replacement Carnet.

Using an ATA Carnet

Call the helpline when you're planning your journey.

They'll check that a customs officer can stamp your Carnet at the port or airport your goods are being shipped from.

HMRC imports and exports helpline

Telephone: 0300 322 9434

Textphone: 0300 200 3719

Outside the UK: +44 29 2050 1261

Monday to Friday, 8am to 6pm

Find out about call charges (<https://www.gov.uk/call-charges>)

When you return to the UK

Go through the red channel at customs if you're bringing the goods back in your baggage.

Get help with ATA Carnets

Contact the ATA Carnet Unit if you have a question.

National ATA Carnet Unit

atacarnetunit@hmrc.gov.uk

Telephone: 0300 322 7064

Find out about call charges (<https://www.gov.uk/call-charges>)

3. If you do not use an ATA Carnet

Use a Duplicate List to temporarily export goods if:

- the country you're exporting to does not recognise the ATA Carnet
- you do not want to pay for an ATA Carnet

As with an ATA Carnet, you do not have to pay customs duty or tax. There's no fee, but it's more complicated than exporting something with an ATA Carnet.

How to export goods using a Duplicate List

Before you export the goods, prepare a list on company stationery. Include:

- a description of the goods
- how many there are
- serial numbers, if the goods have them
- value of the goods

At customs, you'll need to provide:

- 2 copies of the list
- a completed form C&E 1246

(https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/374161/ce1246.pdf) (PDF, 638 KB)

Contact the helpline in advance to make the arrangements.

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