Great Britain Grande-Bretagne

CUSTOMS DECLARATION

CN 23

No. of item (barcode, if any)

DÉCLARATION EN DOUANE

Nº de l'envoi (code à barres, s'il existe)

May be opened officially

Peut être ouvert d'office

Important!

See instructions on the back

From De

Name

Sender's Customs reference (if any) Référence en douane de l'expéditeur (si elle existe)

Business

Street

Postcode City

Country

To A

Name

Business

Street

Postcode City

Country

Importer's reference (if any) (tax code/VAT No./importer code) (optional)
Référence de l'importateur (si elle existe (code fiscal/Nº de TVA/code de l'importateur) (facutatif)

Importer's telephone/fax/e-mail (if known)
Nº de telephone/fax/e-mail de l'importateur (si connus)

Detailed description of contents (1) Description détaillée du contenu	Quantity (2) Quantité	Net Weight (3) Poids Net (in kg)	Value (5) Valeur	For commercial items only Pour les envois commerciaux seulement: HS tariff number (7) Nº tarifaire du SH	Country of origin of goods (8) Pays d'origine des marchandises
		Total gross weight (4) Poids brut total	Total value (6) Valeur totale	Postal charges/Fees (9) Frais de port/Frais	

Category of item (10) Catégorie de l'envoi

- [ ] Gift Cadeau
- [ ] Documents
- [ ] Commercial sample Echantillon commercial
- [ ] Returned goods Retour de marchandise
- [ ] Other Autre

Explanation: Explication:

Office of origin/Date of posting Bureau d'origine/Date de dépôt

Comments (11): (e.g.: goods subject to quarantine, sanitary/phytosanitary inspection or other restrictions)
Observations: (p. ex. Marchandise soumise à la quarantaine/à des contrôles sanitaires, phytosanitaires ou à d'autres restrictions)

I certify that the particulars given in this customs declaration are correct and that this item does not contain any dangerous article or articles prohibited by legislation or by postal or customs regulations

b Licence (12) Licence	b Certificate (13) Certificat	b Invoice (14) Facture	Date and sender's signature (15)
No(s). of licence(s)	No(s). of certificate(s)	No. of invoice	

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Instructions

You should attach this Customs declaration and accompanying documents securely to the outside of the item, preferably in an adhesive transparent envelope. If the declaration is not clearly visible on the outside, or if you prefer to enclose it inside the item, you must fix a label to the outside indicating the presence of a customs declaration.

To accelerate customs clearance, complete this declaration in English, French or a language accepted in the destination company.

To clear your item, the Customs in the country of destination need to know exactly what the contents are. You must therefore complete your declaration fully and legibly; otherwise delay and inconvenience may result for the addressee. A false or misleading declaration may lead to a fine of to seizure of the item.

Your goods may be subject to restrictions. It is your responsibility to enquire into import and export regulations (prohibitions, restrictions such as quarantine, pharmaceutical restrictions, etc) and to find out what documents if any (commercial invoice, certificate, license, authorization for goods subject to quarantine (plant, animal, food products etc.) are required in the destination country.

Commercial items mean any goods exported/imported in the course of a business transaction, whether or not they are sold for money or exchanged.

(1) Give a detailed description of each article in the item, e.g. “men’s cotton shirts”. General descriptions, e.g. ‘spare parts’, ‘samples’ or ‘food products’ are not permitted.

(2) Give the quantity of each article and the unit measurement used.

(3) and (4) Give the net weight of each article (in kg). Give the total weight of the item (in kg), including packaging, which corresponds to the weight used to calculate the postage.

(5) And (6) Give the value of each article and the total, indicating the currency used (e.g. GBP for pounds sterling).

(7) And (8) The HS tariff number (6-digit) must be based on the Harmonized Commodity Description and Coding System developed by the World Customers Organization. “Country of origin” means the country where the goods originated, e.g. were produced/manufactured or assembled. Senders of commercials items are advised to supply this information as it will assist the custom in processing the items.

(9) Give the amount of postage paid to the Post for the item. Specify separately any other charges, e.g. insurance.

(10) Tick the box or boxes specifying the category of the item.

(11) Provide details if the contents are subject to quarantine (plant, animal, food products, etc) or other restrictions.

(12), (13) and (14)If your item is accompanied by a license or a certificate, tick the appropriate box and state the number. You should attach an invoice for all commercial items.

(15) Your signature and the date confirm your liability for the item.

Is VAT applicable to gifts sent in the post?
As the Border Force in the UK States; a gift is an item sent between two private people, is of an occasional nature such as a birthday or Christmas gift and where no monetary consideration has been made.

If the value of the gift is below £36, there is no VAT payable. If the value is over £36, VAT must be paid or the recipient will be charged the appropriate amount in addition to a handling charge.

Do I need to complete a customs declaration form if I am sending a gift?
Yes, if you are sending a gift under £270 please complete a CN22 customs declaration form, you will need to ensure all of the relevant sections are completed.

For gifts over £270 a CN23 form is required, this form asks for additional information.

Apart from the customs declaration form, what else should I include if I am sending a gift?
It is essential that you include a return address on the outside of the packaging. Without a return address Guernsey Post will not be able to pre-customs clear your gift which will result in a longer delivery time.

Do I have to pre-pay the VAT?
No, but we strongly recommend that you do. If you choose not to, the gift will have to be sent to Border Force in the UK to clear, which will result in a longer delivery time. Furthermore the recipient will be asked to pay the VAT plus a handling charge.

Do I have to pay VAT on packages containing more than one gift?
When a package contains gifts that are clearly intended for several people, for example members of the same family, the £36 VAT relief applies to each individual person provided the goods are:

- individually wrapped
- specifically addressed to each individual
- declared separately on the customs declaration form and each item is within the £36 allowance.

What delivery service should I use to send my gift?
You can post your gift using our standard service. However we recommend that customers use the Special Delivery* service when sending items of value. This is the only service available that is fully trackable and offers insurance up to the value of £2,500.

An agreement between Guernsey Post, HMRC and the Guernsey Border Agency means that it is possible to use the Special Delivery service on gifts to guarantee next day delivery** - ideal for sending that last minute present!

Do I have to pay VAT on the postage?
No, you do not have to pay VAT on standard postal services but if you upgrade to Special Delivery, the cost of the service will be included in the calculation of VAT.

*Please note that VAT is payable on both gifts over £36 and special delivery postage

**Applies to gifts under £36 or gifts where the VAT has been pre-paid. This is subject to a maximum gift value of £2000

Please make sure that you fill out your customs form with as much detail as possible. It is important to list each item separately along with its weight and value.

The combined weight and value of the items should also be included. Please don’t forget to sign and date the form to certify that the particulars are correct.