

# BRINGING ART TO BURNING NEST - REFERENCE GUIDE TO A POST-BREXIT WORLD

Unfortunately, there is no clear-cut answer for customs regarding art pieces personally created and being brought from outside the UK (big surprise). However, the information below should be considered when bringing art to Burning Nest outside the UK.

## Main Points:

- Plan, plan, plan - this reference guide is just to get you started and direct you to some helpful links :)
- Think about the size of your piece - how are you going to transport it? Is it worth considering building the piece in the UK vs. building abroad?
- Ensure you have declared items 5 days-72 hours before arriving in the UK if necessary <https://www.gov.uk/bringing-goods-into-uk-personal-use/declaring-goods>
- Be familiar with banned/illegal goods prior to entry (<https://www.gov.uk/bringing-goods-into-uk-personal-use/banned-and-restricted-goods>)
- Have evidence ready for border control if required to prove the piece was produced by yourself/group (See below for details)

Information reference site- <https://www.gov.uk/bringing-goods-into-uk-personal-use/print>

## Travelling from outside the EU

You can bring some goods from abroad without having to pay UK tax or duty, if they're either:

- for your own use
- you want to give them as a gift

The amount of goods you can bring is commonly known as your 'personal allowance'. Personal allowance rules apply to any goods you have bought overseas and are bringing in to the UK.

## If you go over your personal allowance

You must:

- declare your goods online before you travel or at the border when you arrive
- pay tax and duty on all the goods in that category
- You can bring in other goods worth up to £390 (or up to £270 if you arrive by private plane or boat).

## Declaring goods made or produced in the EU

You do not need to pay any tax or duties on personal goods you bring into Great Britain as long as they are within your personal allowances.

If the goods are over your allowances you will need to:

- declare them (<https://www.gov.uk/bringing-goods-into-uk-personal-use/declaring-goods>)
- pay any customs duty due
- pay any excise duty due (for tobacco or alcohol)
- pay any import VAT due

When you declare your goods you need to declare each item you bought. When you declare your items, you may not need to pay customs duty on items where all the following are true:

- they were grown or made in the EU using only EU ingredients or materials
- you bought them in the EU
- you are bringing them in from an EU country

If these are true, you can claim a zero rate of customs duty for each item. You must:

- have evidence these are true for each item you claim these rates for
- be able to show this evidence if asked by a Border Force officer

The level of evidence you need depends on the total value of all the items you claim these rates for.

### **If the total value is less than £1,000**

If the total value of all the items you declare is less than £1,000 the evidence for each item can be:

- a label or packaging showing it was grown or made in the EU
- evidence it was hand-made or grown in the EU (for example, a document or written note from the person or business you bought it from)

A Border Force officer might ask to see this evidence. If you are unable to show this, you will have to pay any customs duty you owe.

### **If the total value is more than £1,000**

If the total value of all the items you declare is over £1,000, you can claim a zero rate of customs duty if you can prove each item was grown or made in the EU.

This proof could be an invoice or document from the person or business you bought the items from which includes the:

- item you are buying
- place and date you bought it
- 'statement on origin'

The 'statement on origin' is formal wording from the person or business you bought the items from which confirms:

- the material used to make the item was from the EU

- their registered exporter number (if the total value of all the items you declare is over £5,500)

You could also prove that you know how the items were made in the EU by using documents or records which show the item meets the rules of origin. The 'importer's knowledge' section of the proof of origin guide (<https://www.gov.uk/guidance/get-proof-of-origin-for-your-goods#importers-knowledge>) explains how you do this. This applies if you bring in (import) these items for either personal or commercial use.

A Border Force officer might ask to see this evidence. If you are unable to show this, you will have to pay any customs duty you owe.

Additional questions for UK customs? Contact:

UK: 0300 200 3700 Outside the UK: +44 2920 501 261