Excise duty on postal importations

From 19 July 2007, UK excise duty is due on all alcohol and tobacco products sent through the post from abroad, including occasional gifts. These arrangements will apply equally to goods sent by post from both EU and non-EU countries.

It will still be possible to send excise goods to the UK by post, but UK duty is due.

Goods sent to the UK from an EU country

You must guarantee UK duty and appoint a tax representative in the UK to account for the duty on your behalf before you send the goods. Further details can be found under ‘Distance Selling’ in Public Notice 203 Registered Excise Dealers and Shippers.

Goods sent to the UK from a non-EU country

You must ensure that the goods bear a green customs declaration on the outside of the package. The Royal Mail will then collect payment on delivery or collection of the goods. Further details can be found in Public Notice 143 A guide for international post users.