

## UK duties and VAT payable on samples for use at trade events and tastings in the UK

There is no special exemption for trade tasting, fairs, sampling, consumer research or journalistic purposes and samples should pay import duty, excise duty and VAT like any other import. There is some relief for samples intended for scientific analysis, but that is very strictly interpreted. HMRC say that if it goes in your mouth, then it's liable to duty. Goods brought through UK customs controls in person need to be declared in advance of arrival as Merchandise in Baggage.

Generally, excise duty relief is not available on commercial samples:

<https://www.gov.uk/guidance/pay-no-import-duty-and-vat-on-importing-commercial-samples> and this reflects the rules for removing goods from a warehouses at paragraph 14 of <https://www.gov.uk/guidance/receive-goods-into-and-remove-goods-from-an-excise-warehouse-excise-notice-197#sect10>, in particular (my highlighting):

You must take **duty-paid** trade samples if you intend to use them for commercial or promotional purposes. You must remove them from warehouse as a normal delivery to home use. You must account for duty and VAT including customs duty, if appropriate.

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The warehouse keeper or the owner may draw and remove samples from warehouse at any time without paying duty for:

- quality control checks, including scientific and organoleptic analysis (this does **not** cover 'wine-tasting' where the wine is actually consumed)
- reference purposes
- scientific research or testing

These are not for consumption. **You must pay duty on any samples which are used for tasting purposes**, if the sample is actually consumed.

All of this means that **customs duty** will not be payable on products produced in the EU and sent to the UK as samples, as a result of the Trade and Cooperation Agreement.

Products originating in other countries (like Chile, Argentina, Australia, USA etc) will be able to take advantage of Temporary Admission procedures to relieve customs duty only

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/943124/Temporary-Admission-doc-final.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/943124/Temporary-Admission-doc-final.pdf) provides:

### Section 23 Samples

Full relief from import duty is to be given in respect of samples solely used for being shown or demonstrated in the United Kingdom, provided that the quantity of the samples is reasonable having regard to that use.

A person who declares goods that fall within a description given in this section for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the United Kingdom.

**UK excise duty** will remain payable on samples from outside the UK, wherever their origin, as before Brexit.

Remember that **import VAT** will be due on samples, whatever their origin, although you may be able to reclaim this on your normal periodic VAT return. You will be able to use Postponed VAT Accounting and you will need a Duty Deferment Account for that.

Because these are excise goods, there's no concession for low value items either.

It's really for the business sending you the samples to make sure that their carrier has the right information to make the declaration. I'm afraid that carriers may add their own administration fees for each shipment in addition to the taxes payable.