

Note Number: A022/12

Protocol Directorate of the Foreign and commonwealth Office presents its compliments to all diplomatic missions and international organisations in London and has the honour to refer to the withdrawal of duty free goods by diplomatic missions and international organisations from bonded warehouses.

All missions and international organisations will be aware that quotas are in place for both spirits and cigarettes. At present there are no quotas for rolling tobacco, cigars, beer or wine. Protocol Directorate wishes to remind missions that, in accordance with Article 36 of the VCDR, exemption from customs duty and taxes on such goods is restricted to articles for the official use of the mission or for the personal use of a diplomatic agent or their household.

The Directorate regrets to note that in recent months Her Majesty's Revenue and Customs (HMRC) has observed a large increase in the amounts of non-quota duty free goods being withdrawn from warehouses, in some instances on a scale which, according to HMRC, could not be considered for personal or official use. The Directorate wishes to inform diplomatic missions and international organisations that HMRC will conduct an exercise to monitor withdrawals of all duty free goods (i.e. spirits, cigarettes, rolling tobacco, cigars, beer and wine) over the next months. If as a result of this exercise the British Government believes it necessary to review the present quota system, Protocol Directorate will consult diplomatic missions and international organisations as part of that review.

Protocol Directorate avails itself of this opportunity to renew to all diplomatic missions and international organisations the assurance of its highest consideration.

FOREIGN AND COMMONWEALTH OFFICE LONDON

