



Note Number: A125/12

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 Directorate Note 22/12 of 16 January 2012 about the withdrawal of duty free goods by diplomatic missions and international organisations from bonded warehouses for both official and personal use.

Following a review of duty free withdrawals conducted with Her Majesty's Revenue and Customs (HMRC), Protocol Directorate wishes to report that changes to the existing quota system will be introduced this year.

From 1 April 2012, annual duty free quotas for tobacco products and perfume, for both official and personal use, will be either revised or introduced as shown below. As at present, records will be kept by the Directorate on a per mission basis.

Revised and new annual quotas applicable from 1 April 2012:

Cigarettes: 15,000 sticks per head of mission or diplomatic agent

Tobacco: 5 kgs per head of mission or diplomatic agent

Cigars: 1,000 sticks per head of mission or diplomatic agent

Perfume: 36 bottles per head of mission or diplomatic agent

From 1 April, missions should seek authorisation from Protocol Directorate to withdraw quantities of these duty free goods, whether from a bonded warehouse in the UK or the EU.

For withdrawals from a UK warehouse a C426 form should be submitted to Protocol Directorate.

For withdrawals from a tax warehouse in another EU Member State an exemption certificate (template attached) should be submitted to the Directorate.

All requests for withdrawals should be signed by the Head of Mission or, in their absence, by the duly notified Chargé d'Affaires.

From 1 October 2012, there will be a revision to the current quota for spirits and new quotas will be introduced for wines and beer. The delayed introduction date of these quotas is in recognition of the additional entertaining missions will be required to undertake during the Olympic Games this summer.

Revised and new annual alcohol quotas applicable from 1 October 2012:

Spirits: 365 litres for a head of mission, 104 litres for a diplomatic agent

Wine: 2,500 litres for a head of mission, 365 litres for a diplomatic agent

Beer: 3,000 litres for a head of mission, 730 litres for a diplomatic agent

Please note that the head of mission alcohol quota is an initial allocation. If a head of mission requires enhancement of the stated quotas for official entertaining (e.g. national day parties), a mission will be able to make a supplementary request which the Directorate will consider on a case by case basis.

It should be noted, however, that, with effect from 1 April 2012, HMRC has asked that missions submit all C426 forms or exemption certificates, as appropriate, to Protocol Directorate for withdrawals of spirits, wine and beer. Again, records will be kept on a per mission basis.

Protocol Directorate wishes to remind missions that in accordance with Article 36 of the Vienna Convention on Diplomatic Relations, 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.

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

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