



Note No. A062/2023

Protocol Directorate of the Foreign, Commonwealth and Development Office presents its compliments to all diplomatic missions and international organisations and has the honour to refer to quotas for the release of spirits/liqueurs, cigarettes, hand rolling tobacco, cigars, perfume, beer and wine, from a bonded warehouse free of tax and duty, for the year **1 April 2023 – 31 March 2024**.

The Directorate wishes to inform diplomatic missions and international organisations that their individual quota details can be found in the covering email for this Note Verbale.

The Directorate wishes to take this opportunity to remind diplomatic missions and international organisations of the correct procedure for applying for release of duty free goods using a form C426:

- All forms must be signed by the head of mission or organisation.
- Applications should show the quantities to be released free of tax and duty, e.g. 200 litres of spirits/liqueurs, 10,000 cigarette sticks, 200 litres of wine. A full description of goods by brand name etc. need not be shown.
- All applications for the release of duty and tax free goods, including those imported with personal effects, must be forwarded to the relevant team in Diplomatic Missions and International Organisations Unit.
- Diplomatic missions and international organisations should note that any unused parts of quotas will not be carried forward to 2024/2025.
- Goods may only be released for the official use of the mission or organisation, or for the personal use of entitled diplomats and officials.
- Goods must only be delivered to official premises as featured in the London Diplomatic List or to the head of mission's residence.
- Once allocated to a specific duty free supplier, quotas cannot be reallocated, even when goods have not yet been purchased. Diplomatic missions and international organisations are therefore advised to consider this if allocating their quota, either in full or in part, to a specific duty free supplier during the quota period.

Protocol Directorate of the Foreign, Commonwealth and Development Office avails itself of this opportunity to renew to all diplomatic missions and international organisations the assurances of its highest consideration.

FOREIGN, COMMONWEALTH AND DEVELOPMENT OFFICE  
LONDON SW1A 2AH  
27 March 2023

