

Importing and exporting filming equipment

This guide outlines the procedure for bringing equipment into the UK for use in TV and film production.

Using a Freight Agent experienced in the media industry will simplify the process and speed up the time it takes to get your hands on your equipment.

As there are three methods of import it is advisable to understand the basics in order to ensure that the correct method of import is used for your shipment.

The information below relates to TV & film production. Additional formal HM Revenue & Customs procedures may apply to other types of shipments.

What is an import?

The term **import** means bringing goods into the UK from outside the European Community (EC) for personal or commercial reasons. It should be noted, however, that the legislation controlling the importation of specific goods such as firearms, offensive weapons or drugs into the UK applies equally to goods from EC Member States.

What is an export?

The term **export** means sending goods from the UK to another territory for any reason. For HM Revenue & Customs purposes, the term **export** generally means the movement of goods to a destination outside the EC.

Many goods, e.g. military and paramilitary goods, radioactive sources, cultural goods and controlled drugs, need a license to be exported from the UK regardless of their destination.

Why do I need this information?

Imports and exports are subject to various UK laws and EC Regulations. It is important to abide by these control measures. When mistakes happen, HM Revenue & Customs can, under the terms of the laws and regulations, impose various penalties or even seize goods.

Can I use an agent to act on my behalf?

It is possible to appoint a representative (Freight Agent) to act on your behalf, and this normally will be as a direct representative. Direct representatives act in the name of, and on behalf of, another person. If you employ an agent to act as a direct representative i.e. the agent makes the customs declaration on your behalf (as the principal) acting in your name, you are deemed to be the declarant and therefore liable for any customs debt.

What are the types of imports that may be relevant to my shipments?

There are three main types of imports which are:

1. Import
2. Temporary import
3. Importing any goods covered by an ATA Carnet*

1. Import

If the shipment will be used in the EC and will not return to its country of origin, (such as consumables or something that may be destroyed during the production), it is deemed to be liable to duty and VAT. These items require a formal customs import procedure and are liable for payment of duties and sales tax prior to their release.

2. Temporary import

If the items imported are to be re-exported back to their country of origin, a procedure can be used which allows the temporary import of the shipment. HM Revenue & Customs requires that duty and VAT are paid On Deposit prior to the release of the shipment, normally via a Bank Transfer. When the items are re-exported, any monies paid to HM Revenue & Customs are returned, assuming that the shipment being exported is exactly the same as the import. It may take up to three months for any deposits to be refunded.

3. ATA Carnet

*The initials ATA are an acronym of the French and English words "Admission Temporaire/Temporary Admission". The ATA Carnet is an international customs document that permits duty-free and tax-free temporary import of goods for up to one year. Not all countries are part of the ATA Carnet scheme, but your local Freight Agent or local Chamber of Commerce can advise.

ATA Carnets cover:

- commercial samples;
- professional equipment;
- goods for presentation or use at trade fairs, shows, exhibitions etc.

Items which may be taken across borders duty-free and tax-free with the use of an ATA Carnet include: computers, repair tools, photographic and film equipment, musical instruments, industrial machinery, vehicles, jewellery, clothing, medical appliances, aircraft, race horses, old masters, prehistoric relics, ballet costumes and music sound systems.

ATA Carnets do not cover:

- perishable or consumable items or goods for processing or repair.

Exports

The same three processes apply to shipments leaving the EC.

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