PERSONAL ALLOWANCES

Persons under 17 are not entitled to the tobacco or alcohol allowances.

TOBACCO PRODUCTS

Cigarettes	200
or	
Cigarillos	100
or	
Cigars	50
or	
Other tobacco	250 g

ALCOHOLIC DRINKS

over 22% by volume (spirits/strong liqueurs	1 litre
or	
under 22% volume (including fortified and sparkling wine, and other liqueurs)	2 litres
and	
Still table wine	4 litres
plus four extra litres of still table wine if no spirits, liqueurs, fortified or sparkling wines	
and	
Beer or cider (or a combination)	50 litres

OTHER GOODS

- (a) If brought in from a place <u>within</u> the customs territory of the European Community, and provided all duties have been paid, goods to an <u>unlimited value</u>.
- (b) If brought in from a place <u>outside</u> the customs territory of the European Community by a person:
 - travelling on a commercial air or sea service, goods to a value of £390
 - travelling by private aircraft or private vessel, goods to a value of £270

If you bring in something worth more than the limits, you will have to pay duty on the full value, not just on the value above £390 or £270.

If you are travelling as a family or group, you cannot pool your individual allowances towards one item worth more than the limit. You will have to pay duty on the full value of the item.