

Duty Free extended to the EU from January 2021

This means that passengers will be able to buy duty-free alcohol and tobacco products, where available, in British ports, airports, and international train stations, and aboard ships, trains and planes.

This follows [a consultation](#) with industry on our approach to taxing goods carried across borders for personal use from January 2021, as the end of the transition period brings with it powers to set our own rules in this area.

The amount that passengers can bring back with them from non-EU Countries will also be significantly increased, and extended to EU countries, providing one of the most generous allowances anywhere in the world.

This means that passengers coming to Britain will be able to bring back, for example, three crates of beer, two case of still wine and one case of sparkling wine to GB without paying UK duties.

Tax-free sales

We are also ending tax-free sales in airports of goods such as electronics and clothing for passengers travelling to non-EU countries, following concerns that the tax-concession is not always passed on to consumers in the airport. In some instances these tax-free goods are brought back into the country by UK residents, putting high street retailers at a disadvantage.

VAT Retail Export Scheme

As part of these changes, VAT refunds for overseas visitors in British shops will be removed. Overseas visitors will still be able to buy items VAT-free in store and have them sent direct to their overseas addresses, while the costly system of claiming VAT refunds on items they take home in their luggage will be ended.

Further information

The post-transition passengers VAT and excise consultation was launched at Spring Budget 2020 and closed in May.

UK excise duty will no longer be due on alcohol and tobacco bought when leaving GB. For example, alcohol purchased duty-free on the way to the EU could be up to:

- £2.23 cheaper for a 75cl bottle of wine.
- £2.86 cheaper for a 75cl bottle of Champagne or Prosecco.
- £2.28 cheaper for six 50cl cans of 4% ABV beer.
- £11.50 cheaper for a 1l bottle of 40% ABV spirits.

New GB inbound personal allowances specified below. For example, someone will

be able to bring three crates of beer, two cases of still wine and one case of sparkling wine to GB without paying UK duties.

Alcohol

- 42 litres of beer
- 18 litres of still wine
- 4 litres of spirits OR 9 litres of sparkling wine, fortified wine or any alcoholic beverage less than 22% ABV

Tobacco

- 200 cigarettes OR
- 100 cigarillos OR
- 50 cigars OR
- 250g tobacco OR
- 200 sticks of tobacco for heating
- or any proportional combination of the above

Any other goods

- £390 or £270 if travelling by private plane or boat

The beer allowance of 42 litres will equate to three crates of 568ml (pint) cans, the maximum unit per can that beer is sold in. If passengers prefer to buy 330ml bottles of beer this would equate to five crates.

Duty free, personal allowance and the VAT Retail Export Scheme changes will apply in England, Wales and Scotland.